

The Library
of the
University of North Carolina



Endowed by The Dialectic
and
Philanthropic Societies

1777-1780

UNIVERSITY OF N.C. AT CHAPEL HILL



00035475020

*This book must not be
taken from the Library
building.*

3 Nov '32-7



Digitized by the Internet Archive
in 2010 with funding from
Ensuring Democracy through Digital Access (NC-LSTA)

STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1927

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE FIFTH DAY OF JANUARY, A. D. 1927

PUBLISHED BY AUTHORITY

CHARLOTTE
THE OBSERVER PRINTING HOUSE, INC.
1927

OFFICIAL REGISTER

FOR 1927-1928

LEGISLATIVE DEPARTMENT

J. ELMER LONG	President of the Senate	Durham
RICHARD T. FOUNTAIN	Speaker of House of Representatives	Edgecombe

EXECUTIVE DEPARTMENT

A. W. McLEAN	Governor	Robeson
J. ELMER LONG	Lieutenant-Governor	Durham
W. N. EVERETT	Secretary of State	Richmond
BAXTER DURHAM	Auditor	Wake
B. R. LACY	Treasurer	Wake
A. T. ALLEN	Superintendent Public Instruction	Alexander
DENNIS G. BRUMMITT	Attorney-General	Granville

JUDICIAL DEPARTMENT

SUPREME COURT JUSTICES

WALTER P. STACY	Chief Justice	New Hanover
W. J. ADAMS	Associate Justice	Moore
HERIOT CLARKSON	Associate Justice	Mecklenburg
GEORGE W. CONNOR	Associate Justice	Wilson
W. J. BROGDEN	Associate Justice	Durham

SUPERIOR COURT JUDGES

W. M. BOND	First District	Chowan-Edenton
M. V. BARNHILL	Second District	Nash-Rocky Mount
GARLAND E. MIDYETTE	Third District	Northampton-Jackson
FRANK A. DANIELS	Fourth District	Wayne-Goldsboro
R. A. NUNN	Fifth District	Craven-New Bern
H. A. GRADY	Sixth District	Sampson-Clinton
W. C. HARRIS	Seventh District	Wake-Raleigh
E. H. CRANMER	Eighth District	Brunswick-Southport
N. A. SINCLAIR	Ninth District	Cumberland-Fayetteville
WILLIAM A. DEVIN	Tenth District	Granville-Oxford
RAYMOND G. PARKER	Eleventh District	Forsyth-Winston-Salem
THOMAS J. SHAW	Twelfth District	Guilford-Greensboro
A. M. STACK	Thirteenth District	Union-Monroe
W. F. HARDING	Fourteenth District	Mecklenburg-Charlotte
JOHN M. OGLESBY	Fifteenth District	Cabarrus-Concord
J. L. WEBB	Sixteenth District	Cleveland-Shelby
T. B. FINLEY	Seventeenth District	Wilkes-Wilkesboro
MICHAEL SCHENCK	Eighteenth District	Henderson-Hendersonville
P. A. McELROY	Nineteenth District	Madison-Marshall
WALTER E. MOORE	Twentieth District	Jackson-Sylva

SPECIAL JUDGES

CLAYTON MOORE	Easern Division	Martin-Williamston
N. A. TOWNSEND	Easern Division	Harnett-Dunn
H. HOYLE SINK	Western Division	Davidson-Lexington
T. C. BOWIE	Western Division	Ashe-Jefferson

SOLICITORS

W. L. SMALL.....	First District.....	Pasquotank-Elizabeth City
DONNELL GILLIAM.....	Second District.....	Edgecombe-Tarboro
R. HUNT PARKER.....	Third District.....	Vance-Henderson
C. L. WILLIAMS.....	Fourth District.....	Lee-Sanford
D. M. CLARK.....	Fifth District.....	Pitt-Greenville
J. A. POWERS.....	Sixth District.....	Lenoir-Kinston
L. S. BRASSFIELD.....	Seventh District.....	Wake-Raleigh
WOODUS KELLUM.....	Eighth District.....	New Hanover-Wilmington
T. A. McNEILL.....	Ninth District.....	Robeson-Lumberton
W. B. UMSTEAD.....	Tenth District.....	Durham-Durham
S. PORTER GRAVES.....	Eleventh District.....	Surry-Mount Airy
J. F. SPRUILL.....	Twelfth District.....	Davidson-Lexington
F. D. PHILLIPS.....	Thirteenth District.....	Richmond-Rockingham
J. G. CARPENTER.....	Fourteenth District.....	Gaston-Gastonia
Z. V. LONG.....	Fifteenth District.....	Iredell-Statesville
L. S. SPURLING.....	Sixteenth District.....	Caldwell-Lenoir
JOHN R. JONES.....	Seventeenth District.....	Wilkes-North Wilkesboro
J. W. PLESS, JR.....	Eighteenth District.....	McDowell-Marion
R. M. WELLS.....	Nineteenth District.....	Buncombe-Asheville
G. C. DAVIS.....	Twentieth District.....	Haywood-Waynesville

CORPORATION COMMISSION

W. T. LEE.....	Chairman.....	Haywood
GEORGE P. PELL.....	Commissioner.....	Forsyth
A. J. MAXWELL.....	Commissioner.....	Craven

ADMINISTRATIVE DEPARTMENTS, BOARDS AND COMMISSIONS

ADJUTANT GENERAL'S DEPARTMENT

J. VAN B. METTS.....	Adjutant General.....	New Hanover
----------------------	-----------------------	-------------

DEPARTMENT OF AGRICULTURE

W. A. GRAHAM.....	Commissioner.....	Lincoln
-------------------	-------------------	---------

DEPARTMENT OF LABOR AND PRINTING

F. D. GRIST.....	Commissioner.....	Caldwell
------------------	-------------------	----------

DEPARTMENT OF INSURANCE

STACEY W. WADE.....	Commissioner.....	Carteret
---------------------	-------------------	----------

DEPARTMENT OF REVENUE

R. A. DOUGHTON.....	Commissioner.....	Alleghany
---------------------	-------------------	-----------

STATE HIGHWAY COMMISSION

FRANK PAGE.....	Commissioner.....	Moore
-----------------	-------------------	-------

STATE BOARD OF HEALTH

C. O'H. LAUGHINGHOUSE.....	Secretary.....	Pitt
----------------------------	----------------	------

DEPARTMENT OF CONSERVATION AND DEVELOPMENT

WADE H. PHILLIPS.....	Director.....	Davidson
J. A. NELSON.....	Fisheries Commissioner.....	Carteret

STATE BOARD OF CHARITIES AND PUBLIC WELFARE

MRS. KATE BURR JOHNSON.....	Commissioner.....	Wake
-----------------------------	-------------------	------

STATE DEPARTMENTS

5

CHILD WELFARE COMMISSION

E. F. CARTER Executive Secretary.... Wake

NORTH CAROLINA HISTORICAL COMMISSION

A. R. NEWSOME..... Secretary..... Union

LIBRARY COMMISSION

MRS. LILLIAN B. GRIGGS Secretary Durham

STATE LIBRARY

MISS CARRIE L. BROUGHTON..... State Librarian Wake

LAW LIBRARY

MARSHALL DEL. HAYWOOD Librarian Wake

STATE PRISON

GEORGE ROSS POU..... Superintendent Johnston

AUDUBON SOCIETY

MISS PLACIDE H. UNDERWOOD..... Secretary..... Wake

SALARY AND WAGE COMMISSION

EDWARD B. BRIDGES Executive Secretary.... Mecklenburg

COMMISSIONERS OF AFFIDAVITS FOR NORTH CAROLINA RESIDENT IN OTHER STATES

NAME	EXPIRATION OF TERM	ADDRESS
T. N. STEPHENSON.....	October 15, 1927.....	Norfolk, Va.
GEORGE H. COREY.....	October 26, 1927.....	New York City
THOS. J. HUNT.....	December 14, 1927.....	Philadelphia, Pa.
WILLIAM E. SCHUL.....	December 14, 1927.....	Baltimore, Md.
PIERCE HORN.....	January 16, 1928.....	Washington, D. C.
J. L. BAGBY.....	February 24, 1928.....	Danville, Va.
E. G. BAGLEY.....	March 24, 1928.....	Danville, Va.
CHAS. E. A. MCCARTHY.....	October 20, 1928.....	New York City
H. C. LEWIS.....	January 26, 1929.....	Danville, Va.
WILLIAM T. SHANNONHOUSE.....	February 10, 1929.....	Norfolk, Va.

GENERAL ASSEMBLY

SENATORS

DISTRICT	NAME	POSTOFFICE
1	LLOYD J. LAWRENCE	Murfreesboro
1	P. H. WILLIAMS	Elizabeth City
2	CLAYTON MOORE	Williamston
2	C. B. SPENCER	Swan Quarter
3	E. S. ASKEW	Merry Hill
4	W. G. CLARK	Tarboro
4	W. L. LONG	Roanoke Rapids
5	M. K. BLOUNT	Greenville
6	C. P. HARRIS	Mapleville
6	JOHN L. BAILEY	Elm City
7	L. P. TAPP	Kinston
7	J. S. HARGETT	Trenton
8	KENNETH C. ROYALL	Goldsboro
8	C. C. CANADAY	Benson
9	L. CLAYTON GRANT	Wilmington
9	R. D. JOHNSON	Warsaw
10	DONALD McRACKAN	Whiteville
10	J. W. RUARK	Southport
11	GEORGE B. McLEOD	Lumberton
12	N. McK. SALMON	Lillington
12	D. A. McDONALD	Carthage
13	J. M. BROUGHTON	Raleigh
13	W. P. HORTON	Pittsboro
14	B. B. WILLIAMS	Warrenton
15	F. W. HANCOCK, JR.	Oxford
16	J. CLYDE RAY	Hillsboro
16	W. B. HORTON	Yanceyville
17	CHARLES A. HINES	Greensboro
17	J. M. SHARP	Reidsville
18	CLAUDE CURRIE	Troy
18	J. C. SEDBERRY	Rockingham
19	FRANK L. DUNLAP	Wadesboro
19	W. ERSKINE SMITH	Albemarle
20	D. B. SMITH	Charlotte
20	FAB J. HAYWOOD	Concord
21	WALTER H. WOODSON	Salisbury
22	B. S. WOMBLE	Winston-Salem
23	S. O. MAGUIRE	Elkin
24	CLARENCE CALL	No. Wilkesboro
25	W. H. CHILDS	Lincolnton
25	FRANK L. GRIER	Statesville
26	A. E. WOLTZ	Gastonia
27	H. T. FULTON	Kings Mountain
27	R. L. WHITMIRE	Hendersonville
28	J. F. SPAINHOUR	Morganton
29	P. T. McNEILL	West Jefferson
30	J. L. HYATT	Burnsville
31	PLATO EBBS	Asheville
32	DR. THOMAS STRINGFIELD	Waynesville
33	R. F. ROANE	Whittier

SENATE OFFICERS

NAME	POSITION	POSTOFFICE
J. ELMER LONG.....	President.....	Durham
W. L. LONG.....	President <i>pro tem</i>	Roanoke Rapids
LEROY MARTIN.....	Principal Clerk.....	Hamptonville
O. P. SHELL.....	Sergeant-at-Arms.....	Harnett County
B. F. SMITH.....	Reading Clerk.....	Salisbury
A. COREY.....	Engrossing Clerk.....	Jamesville

REPRESENTATIVES

NAME	POSTOFFICE	COUNTY
H. J. RHODES.....	Burlington.....	Alamance
JOHN L. GWALTNEY.....	Taylorsville.....	Alexander
W. E. COX.....	Stratford.....	Alleghany
DR. J. E. HART.....	Wadesboro.....	Anson
W. B. AUSTIN.....	Jefferson.....	Ashe
ED. S. LOVEN.....	Linville.....	Avery
ANGUS D. MACLEAN.....	Washington.....	Beaufort
FRANCIS D. WINSTON.....	Windsor.....	Bertie
J. A. BRIDGER.....	Bladenboro.....	Bladen
M. B. WATKINS.....	Town Creek.....	Brunswick
HARRY L. NETTLES.....	Biltmore.....	Buncombe
CHARLES G. LEE, JR.....	Asheville.....	Buncombe
J. HAMP GILES.....	Glen Alpine.....	Burke
SAM BLACK.....	Harrisburg, R.F.D. 2.....	Cabarrus
MARK SQUIRES.....	Lenoir.....	Caldwell
C. L. TARKINGTON.....	Camden.....	Camden
W. H. BELL.....	Newport.....	Carteret
A. YANCEY KERR.....	Yanceyville.....	Caswell
L. F. KLUTZ.....	Newton.....	Catawba
D. L. BELL.....	Pittsboro.....	Chatham
W. P. ODOM.....	Murphy.....	Cherokee
H. C. PRIVOTT.....	Edenton.....	Chowan
WITT PENLAND.....	Hayesville.....	Clay
B. T. FALLS.....	Shelby.....	Cleveland
J. M. SHIPMAN.....	Whiteville.....	Columbus
WILLIAM DUNN, JR.....	New Bern.....	Craven
V. C. BULLARD.....	Fayetteville.....	Cumberland
E. R. JOHNSON.....	Currituck.....	Currituck
M. D. HAYMAN.....	Wanchese.....	Dare
L. A. MARTIN.....	Lexington.....	Davidson
A. T. GRANT, JR.....	Mocksville.....	Davie
GEORGE R. WARD.....	Wallace.....	Duplin
S. C. BRAWLEY.....	Durham.....	Durham
R. O. EVERETT.....	Durham.....	Durham
R. T. FOUNTAIN.....	Rocky Mount.....	Edgecombe
R. M. COX.....	Winston-Salem.....	Forsyth
W. BRYAN BOLICH.....	Winston-Salem.....	Forsyth
J. A. MARSHALL.....	Walnut Cove.....	Forsyth

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
W. H. MACON.....	Louisburg.....	Franklin
DR. H. M. EDDLEMAN.....	Gastonia.....	Gaston
O. F. MASON, JR.....	Gastonia.....	Gaston
T. A. EURE.....	Eure.....	Gates
T. M. JENKINS.....	Robbinsville.....	Graham
JOHN S. WATKINS.....	Virgiliana, Va., R.F.D.....	Granville
R. C. ROUSE.....	Snow Hill.....	Greene
C. G. WRIGHT.....	Greensboro.....	Guilford
T. J. GOLD.....	High Point.....	Guilford
GEORGE A. YOUNCE.....	Greensboro.....	Guilford
L. W. LEGGETT.....	Hobgood.....	Halifax
W. J. NORWOOD.....	Rosemary.....	Halifax
N. A. TOWNSEND.....	Dunn.....	Harnett
JAMES R. BOYD.....	Waynesville.....	Haywood
F. S. WETMUR.....	Hendersonville.....	Henderson
W. W. ROGERS.....	Ahoskie.....	Hertford
D. S. POOLE.....	Raeform.....	Hoke
CLOSS GIBBS.....	Engelhard.....	Hyde
Z. V. TURLINGTON.....	Mooresville.....	Iredell
CYRUS H. NICHOLSON.....	Sylva.....	Jackson
J. W. WOOD.....	Benson.....	Johnston
HUBERT R. JONES.....	McCullers, R.F.D.....	Johnston
T. C. WHITAKER.....	Trenton.....	Jones
O. P. MAKEPEACE.....	Sanford.....	Lee
FRED I. SUTTON.....	Kinston.....	Lenoir
C. A. JONAS.....	Lincolnton.....	Lincoln
REV. A. S. SOLESBEE.....	Franklin, R.F.D. 4.....	Macon
N. B. McDEVITT.....	Marshall.....	Madison
J. A. EVERETT.....	Palmyra.....	Martin
C. M. POOL.....	Marion.....	McDowell
J. CLYDE STANCILL.....	Charlotte.....	Mecklenburg
MISS CARRIE L. McLEAN.....	Charlotte.....	Mecklenburg
W. E. PRICE.....	Charlotte.....	Mecklenburg
JOHN H. TIPTON.....	Relief.....	Mitchell
OSCAR HAYWOOD.....	Mt. Gilead.....	Montgomery
STACY BREWER.....	Vass.....	Moore
O. B. MOSS.....	Spring Hope.....	Nash
W. C. WOODARD.....	Rocky Mount.....	Nash
WILLIAM B. CAMPBELL.....	Wilmington.....	New Hanover
JOHN B. HILL.....	Wilmington.....	New Hanover
DR. CARL P. PARKER.....	Seaboard.....	Northampton
FRED W. HARGETT, JR.....	Jacksonville.....	Onslow
A. H. GRAHAM.....	Hillsboro.....	Orange
VESTON C. BANKS.....	Grantsboro.....	Pamlico
J. K. WILSON.....	Elizabeth City.....	Pasquotank
J. T. WELLS.....	Atkinson.....	Pender
W. F. MORGAN.....	Winfall.....	Perquimans
R. L. HARRIS.....	Roxboro.....	Person
DR. B. T. COX.....	Winterville.....	Pitt
E. G. FLANAGAN.....	Greenville.....	Pitt
W. F. LITTLE.....	Tryon.....	Polk
I. C. MOSER.....	Ashboro.....	Randolph

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
M. W. NASH.....	Hamlet.....	Richmond
JOHN S. BUTLER.....	St. Pauls.....	Robeson
W. M. OLIVER.....	Marietta.....	Robeson
DR. M. H. MCBRYDE.....	Reidsville.....	Rockingham
T. L. SMITH.....	Leaksville.....	Rockingham
WALTER MURPHY.....	Salisbury.....	Rowan
J. W. RIDEOUTTE.....	Salisbury.....	Rowan
T. J. MOSS.....	Forest City.....	Rutherford
A. McL. GRAHAM.....	Clinton.....	Sampson
WALTER JOHNSON MATTHEWS.....	Wagram.....	Scotland
LUTHER H. BOST.....	Albemarle.....	Stanly
C. O. BOYLES.....	King.....	Stokes
JOHN H. FOLGER.....	Mt. Airy.....	Surry
O. P. WILLIAMS.....	Bryson City.....	Swain
T. J. WILSON.....	Pisgah Forest.....	Transylvania
C. W. TATEM.....	Columbia.....	Tyrrell
T. L. A. HELMS.....	Monroe.....	Union
I. J. YOUNG.....	Henderson.....	Vance
J. M. BREWER.....	Wake Forest.....	Wake
THOMAS L. CREEKMORE.....	Raleigh.....	Wake
WILLIS SMITH.....	Raleigh.....	Wake
S. J. SATTERWHITE.....	Manson.....	Warren
VAN B. MARTIN.....	Plymouth.....	Washington
THOMAS H. COFFEY.....	Blowing Rock.....	Watauga
HARRISON YELVERTON.....	Goldsboro.....	Wayne
A. W. BYRD.....	Mt. Olive.....	Wayne
P. E. BROWN.....	Wilkesboro.....	Wilkes
H. G. CONNER.....	Wilson.....	Wilson
G. T. WHITE.....	Hamptonville.....	Yadkin
W. I. PARNELL.....	Burnsville.....	Yancey

HOUSE OFFICERS

NAME	POSITION	POSTOFFICE
R. T. FOUNTAIN.....	Speaker.....	Rocky Mount
ALEX. LASSITER.....	Principal Clerk.....	Aulander
D. P. DELLINGER.....	Reading Clerk.....	Gastonia
MISS ROSA MUND.....	Engrossing Clerk.....	Concord
J. A. LISK.....	Sergeant-at-Arms.....	Richfield
M. E. WOODHOUSE.....	Assistant Sergeant-at-Arms.....	Currituck

ENROLLING DEPARTMENT

NAME	POSITION	COUNTY
ROBERT T. WILSON.....	Enrolling Clerk.....	Caswell

CAPTIONS

OF THE

PUBLIC LAWS

SESSION 1927

CHAP.	PAGE
1. An act to amend section 4173, chapter 82 of the Consolidated Statutes relating to the punishment of certain misdemeanors.....	1
2. An act to amend section 4488 of the Consolidated Statutes relating to the disposal of carcasses of animals.....	1
3. An act requiring the attorney for Buncombe County to assist the solicitor of the nineteenth Judicial District in the preparation and trial of the criminal docket in the Superior Court of Buncombe County, North Carolina.....	2
4. An act to provide for the appointment of a member on the Bennett Memorial Commission to fill the vacancy caused by the death of Colonel Bennehan Cameron.....	3
5. An act to amend section 3 of chapter 35 of the Public Laws of the extra session of 1924, relating to brokerage charges on mortgage loans in Transylvania County.....	3
6. An act to prohibit the use of the name of a denominational college in connection with a dance or dance hall.....	4
7. An act to amend section 65 (a) of the Consolidated Statutes of North Carolina	5
8. An act to amend section 7575 of the Consolidated Statutes relating to the payments to be made by those entering land to the Secretary of State, increasing the amount to be paid by those entering land in Moore County.....	5
9. An act to clarify and declare the meaning and interpretation of section 45 (a), schedule B, chapter 101 (revenue act) of 1925, relating to the collection, by counties, of privilege taxes on contractors	6

CHAP.	PAGE
10. An act to authorize the State Highway Commission, under certain conditions, to contribute toward the cost of a bridge located in Virginia	7
11. An act to amend sections 4242 and 4245 of the Consolidated Statutes with reference to incendiarism	7
12. An act to provide for the negotiation and sale of notes of the State under certain circumstances	8
13. An act to amend section 6460 of the Consolidated Statutes, volume 2, relating to medical examination required for insurance.....	8
14. An act to amend section 2623, volume 1, of the Consolidated Statutes, relating to city or town cemeteries.....	9
15. An act to amend section 633 of the Consolidated Statutes, relating to appeals	10
16. An act to amend section 86 of article 13, chapter 1, of the Consolidated Statutes of North Carolina, respecting sales of real estate by administrators and validating certain sales heretofore held	10
17. An act to amend chapter 101 of the Public Laws of 1925, being an act to raise revenue.....	11
18. An act to prohibit any state, county, township or municipal officer to use or cause to be used for any purpose whatsoever, any automobile or other article of personal property seized by such officer in his official capacity until an order is made by the proper court as to the final disposition of said seized property..	11
19. An act to amend section 691 and section 72 of the Consolidated Statutes, volume 1, relating to judicial sales and sales of personal property by executors or administrators.....	12
20. An act to appoint Miss Martha Andrews a member of the commission on the reproduction of Canova's Statue of Washington	12
21. An act for the relief of M. D. Hayman.....	13
22. An act to amend chapter 302 of the Public Laws of the State of North Carolina, section 1, relative to lien on crops for advances	14

CHAP.

PAGE

23. An act to amend sub-section A of section 5030, chapter 89, volume 3, of the Consolidated Statutes in regard to removal of graves	15
24. An act to amend sections 667 and 668 of the Consolidated Statutes of North Carolina, relative to the enforcement of judgments by execution	16
25. An act to amend chapter 244, Public Laws of 1925, entitled: "An act to create a judicial conference"	16
26. An act establishing "The Old North State" as the State's official song for North Carolina	17
27. An act to change the date of motor vehicle license registration from June 30th to December 31st	18
28. An act to amend chapter 110, article 3, part 1 of the Consolidated Statutes, volume II, requiring the annual registration of drug stores and pharmacies	19
29. An act to prohibit the lending of money to bank examiners by State banks and the borrowing of money by bank examiners from such banks	20
30. An act defining co-operative non-profit life benefit associations with representative form of government, providing the terms on which such associations may do business in this State, providing for the re-incorporation of such foreign associations, providing for the taxation, suits and service regulation and control of the business of such associations doing business in this State and providing the conditions under which such associations may become legal reserve life insurance companies....	21
31. An act to permit county libraries to be established by the County Commissioners	28
32. An act to amend section 6413 of the Consolidated Statutes relative to reciprocal insurance laws	29
33. An act authorizing electric interurban railway companies, whether organized under the laws of this or any other state, to do business in this State, and prescribing the powers and duties of such companies	30

CHAP.	PAGE
34. An act to amend chapter 99, Public Laws, 1917, as amended by chapter 159 of the Public Laws of 1919 and chapter 47 of the Public Laws of the extra session of 1924, and also to amend section 7280 and section 7281 of the Consolidated Statutes of North Carolina, relating to the erection and maintenance of county tuberculosis hospitals	30
35. An act authorizing the council of the City of Greensboro to place memorials to Governor John Motley Morehead and Calvin Graves in the new passenger station	31
36. An act to amend section 7667 of the Consolidated Statutes relative to distribution of Supreme Court reports and other public laws and documents	32
37. An act to amend section 5657, Consolidated Statutes, volume III, relating to the establishment of special school taxing districts	32
38. An act to permit the Daughters of the American Revolution to place a tablet in the rotunda of the State Capitol at Raleigh, N. C., in honor of William Hooper, Joseph Hewes and John Penn, signers of the Declaration of Independence.....	33
39. An act relative to the time of meeting of the Judicial Conference	33
40. An act to amend section 8, chapter 136, Public Laws of 1923, relative to the standardization of high schools	33
41. An act to provide for the construction of a bridge across Cape Fear River at Wilmington and to provide funds for the erection of the same	34
42. An act to limit the reward for the capture and destruction of stills and the capture and conviction of operators thereof, in certain counties in the State	37
43. An act to protect human life by requiring all vehicles operated or driven upon the public highways of this State to carry lights at night	38
44. An act to provide a right-of-way for the United States Government for the inland waterway from Beaufort Inlet in the State of North Carolina to the Cape Fear River.....	39

CHAP.	PAGE
45. An act to authorize and empower guardians of idiots, inebriates, lunatics or incompetents, to renew obligations of their wards...	43
46. An act relating to the authority of the State Highway Commission as to the location of State highways	44
47. An act to amend certain sections of the present banking laws, being chapter 4, Public Laws, 1921, and amendments thereto....	46
48. An act to provide for the acquisition of parks and recreational facilities in the great Smoky Mountains of North Carolina	53
49. An act to permit the Governor and Council of State to authorize the State Treasurer to borrow money in an emergency and to repeal chapter 210, Public Laws of 1925.....	64
50. An act to fill vacancies in the office of United States Senator occurring during the term of such senator by resignation, death or otherwise than by the expiration of such term	66
51. An act to provide for the protection and conservation of wild birds and animals; to create a State game commission and the office of State game wardens; to authorize game refuges and sanctuaries; to levy license fees; to provide open and closed seasons for game birds, game animals and fur-bearing animals; to abolish the Audubon Society of North Carolina and to transfer its property to the State Game Commission, and for other purposes	66
52. An act to limit the time of arguments to juries	84
53. An act to regulate the manufacture and sale of insecticides and fungicides in North Carolina	85
54. An act to create the North Carolina Gettysburg Memorial Commission and to prescribe its powers and duties	89
55. An act to amend section 6085 of the Consolidated Statutes and to require fire escapes on office buildings	90
56. An act to make an act of the General Assembly of 1925 authorizing the grant of title to the United States Government to Moore's Creek Battlefield accord with the requirements of said government	91

CHAP.	PAGE
57. An act to consolidate the North Carolina Fisheries Commission and the department of conservation and development.....	91
58. An act to amend chapter 154, Public Laws of 1925, so as to authorize groups of counties to establish and maintain general hospitals as well as hospitals for treatment of tuberculosis...	93
59. An act to amend certain laws relating to fish and fisheries.....	94
60. An act looking to the propagation and protection of game fish in North Carolina and providing revenue therefor.....	95
61. An act to prevent malicious or wilful injury to personal property and to prevent cheating or defrauding the owner thereof	99
62. An act to prevent the giving of worthless checks.....	100
63. An act to amend section 6, Public Laws of 1925, relative to the trustees of the Morrison Training School for negro boys.....	101
64. An act to prohibit the use of smoke screens on motor vehicles, and to fix the penalty.....	101
65. An act to amend section 5006 of the Consolidated Statutes, to enable the State Board of Charities and Public Welfare to receive gifts to be expended for the purposes for which it is organized	102
66. An act to amend section four hundred and seventy-six (476) of the Consolidated Statutes relating to summonses in civil actions; to amend section five hundred and five (505) of the Consolidated Statutes relating to pleadings to amend section five hundred and nine (509) of the Consolidated Statutes relating to pleadings; and to amend section seven hundred and fifty-three (753) of the Consolidated Statutes relating to summonses in special proceedings	102
67. An act to amend chapter 42, volume 1 of the Consoliated Statutes, relating to inns, hotels and restaurants	105
68. An act to prevent the fraudulent operation of slot machines and coin receptacles and to provide penalties for the violation thereof	106

CHAP.	PAGE
69. An act to amend section three thousand eight hundred and eighty-three and three thousand eight hundred and eighty-four of volume three, Consolidated Statutes, relating to the salaries of Supreme and Superior Court judges	107
70. An act to make the provisions of chapter 120 of the Public Laws of the extra session of 1924 applicable to Wayne County and to define and limit the bonds to be issued thereunder	107
71. An act to provide for the listing and valuing of all property, real, personal, and mixed, at its real value in money	108
72. An act to amend section 4509 of the Consolidated Statutes	162
73. An act to change arbor day from November to March	162
74. An act to amend section 1, chapter 242, of the Public Laws of 1925, relating to the county courts	162
75. An act to amend the revenue act, chapter 101, section 6, subsection third of the Public Laws of 1925, relating to inheritance taxes	163
76. An act to amend section 962, volume 1, of the Consolidated Statutes, relating to moneys held by the clerk of the Superior Court in an amount not exceeding one hundred dollars	164
77. An act to amend Consolidated Statutes 1443 so as to change the terms of court for Wayne County	164
78. An act relating to the Grand Jury of Bertie County	165
79. An act to make appropriations for the maintenance of the State's institutions, the various departments, bureaus and agencies of the State Government	165
80. An act to raise revenue	175
81. An act to provide for the issuance of bonds and notes of counties and for property taxation for the payment thereof, with interest	276
82. An act to repeal section six thousand and nineteen of the Consolidated Statutes, relating to preferential primaries for candidates for the presidency	294

CHAP.	PAGE
83. An act to secure and protect vacant and unappropriated lands now belonging to the State of North Carolina and the State Board of Education	295
84. An act to amend section 1443 of volume three of the Consolidated Statutes relating to terms of court in Robeson County	296
85. An act to ratify and validate enlargements of special charter school districts and the voting of bonds therein under certain circumstances	297
86. An act to amend section 5885 of the Consolidated Statutes, volume 2, relating to pupils in the State institutions for the deaf and blind	298
87. An act to amend chapter 129 of the Consolidated Statutes of North Carolina and acts amending the same in relation to the distribution of Supreme Court reports statutes and other State publications, to the library of the university	299
88. An act to repeal chapter 151, Public Laws of 1925, relating to the enlargement of local tax or special charter districts	300
89. An act to amend chapter 80 of the Public Laws of 1925, relating to the relief of sheriffs and tax collectors	301
90. An act to amend section 2776(u) of the Consolidated Statutes (Vol. 3) relative to notice of public hearing on proposed changes in zoning ordinances	301
91. An act to provide improved methods of county government.....	302
92. An act to prohibit the killing of doe (deer) in North Carolina for a period of five years	308
93. An act to amend chapter 55, article 3(a) of volume 3 of Consolidated Statutes, relating to tax on gasoline.....	308
94. An act concerning arbitration and to make uniform the law with reference thereto	313
95. An act to authorize the issuance of highway bonds of the State....	317
96. An act to amend sections 5168(i), 5168(j), 5168(s) and 5168(u) of chapter 92, third volume, Consolidated Statutes relative to Confederate pensions	322

CHAP.	PAGE
97. An act in relation to \$2,000,000 State of North Carolina World War Veterans loan bonds, authorized by chapter 155, Public Laws of 1925, prescribing certain characteristics, privileges and attributes of and in respect of such bonds, providing for the sale thereof, authorizing notes of the State in anticipation of the sale thereof, providing machinery for making loans from the proceeds of said bonds and notes, and providing penalties	324
98. An act to amend the procedure in the establishment of drainage districts	327
99. An act to amend section 23 of article IV of the Constitution of North Carolina relating to solicitors	329
100. An act to enable the creation, government, maintenance and operation of sanitary districts and prescribing the powers of such districts	330
101. An act to fix the interest or discount rate which an agricultural credit corporation or association, organized under the laws of the State of North Carolina, may charge on loans for agricultural purposes	339
102. An act to amend the municipal finance act being the act embraced within sections 2918 to 2969(a), both inclusive, of the Consolidated Statutes of North Carolina, volume three, as amended	340
103. An act to amend chapter 216 of the Public Laws of 1923 and to amend chapter 85 of the Public Laws of the extra session of 1924, and to amend chapter 250 of the Public Laws of 1925, and to abolish the general County Court of Henderson County	341
104. An act to regulate fixing calendars for civil terms of Superior Court in Guilford County	342
105. An act for the calendar of Civil and Criminal Courts of Caswell County and to provide for the pay of witnesses in said courts and to require justices of the peace to make their returns	343
106. An act to amend section 6054, volume 2 of the Consolidated Statutes of North Carolina, 1919, to make the primary law applicable to Brunswick County	344

CHAP.	PAGE
107. An act to prevent pollution of fishing streams and trespass on State fish hatchery property	345
108. An act for the relief of certain orphanages situated in any state adjoining North Carolina	346
109. An act to provide for the issuance of bonds of special charter school districts, and to amend section 263 of chapter 136, Public Laws of 1923, as heretofore amended by sections 4 and 5 of chapter 121, Public Laws of 1924, extraordinary session.....	347
110. An act to amend section 672 of the Consolidated Statutes of North Carolina, relating to the return of executions	348
111. An act to amend the Consolidated Statutes, section 1443, relating to the time of holding certain courts in Beaufort County.....	349
112. An act for the calendar of civil and criminal courts of Orange County and to provide for the pay of witnesses in said courts and to require justices of the peace to make their returns.....	349
113. An act to amend section 218 (c) of volume III of the Consolidated Statutes relating to the method of liquidating banks.....	351
114. An act to amend chapter 103, article 2, section 6175 of Consolidated Statutes, volume II, including the Caswell Training School under said section	360
115. An act to amend chapter 107 of the Public Laws, Extra Session of 1924, relating to municipal improvements	361
116. An act to enable the Governor to remove justices of the peace for certain causes	361
117. An act to enable the Governor to remove notaries public for cause	362
118. An act to amend chapter 9, Public Laws, Special Session of 1924, relating to the courts of Hertford County	363
119. An act to amend section 4161 of the Consolidated Statutes of North Carolina	364
120. An act to require automobiles traveling side roads to stop before entering main highways	364

CHAP.	PAGE
121. An act to amend section 1179 of the Consolidated Statutes of North Carolina relating to payment of dividends by corporations	365
122. An act to require the registration of motor vehicles, trailers and semi-trailers and to require the payment of fees thereupon, and to provide for the issuance of certificates of title therefor, and to prevent the taking, transfer of or injury to any vehicle without the consent of the owner; to provide for the office of vehicle commissioner and a department of motor vehicles and their power and duties hereunder; to provide penalties for violations of this act and to make uniform the law relating to the subject matter of this act	366
123. An act relating to the terms of court of Tyrrell County.....	385
124. An act to amend chapter 34, section 1744, of volume III, of the Consolidated Statutes, governing the sale of lands for reinvestment, etc.	385
125. An act to legalize certain notarial acts of E. B. Leach of Randolph County, North Carolina	386
126. An act to validate the deeds of corporations in cases where the execution of said deeds is defective	386
127. An act for the relief of the North Carolina Sanatorium for the treatment of tuberculosis	387
128. An act to amend section 1443, of volume III, Consolidated Statutes of North Carolina, relating to the courts of Edgecombe County	387
129. An act to empower the Board of County Commissioners of Forsyth County to employ an attorney to assist the solicitor in the prosecution of the criminal docket of the Superior Court of Forsyth County	388
130. An act to regulate gates opening upon the public highways and roads of the State	389
131. An act to provide for the creation of school districts	389
132. An act to amend House Bill No. 168, Senate Bill No. 452, it being "An act to amend section 476 of the Consolidated Statutes relating to summons in civil actions; to amend section 505 of	

CHAP.	PAGE
the Consolidated Statutes relating to pleadings; to amend section 509 of the Consolidated Statutes relating to pleadings; and to amend section 753 of the Consolidated Statutes relating to summons in special proceedings"	393
133. An act to amend chapter 125 of the Public Laws of 1921, relating to the retirement of justices of the Supreme and judges of the Superior Court	393
134. An act to amend section 205 of the Consolidated Statutes, relating to the disbarment of attorneys-at-law	394
135. An act to enable the State Board of Education to act as trustee under the Rodman Educational Trust	395
136. An act to repeal, amend and reenact chapter 50, Public Laws of 1925, known as the bus law	395
137. An act to amend section 3903 of the Consolidated Statutes, volume I, relating to the fees of the clerk of the Superior Court of Franklin County	406
138. An act to amend section 1175 of the Consolidated Statutes relating to election of directors of corporations	407
139. An act to repeal section 5362 of the Consolidated Statutes, relating to selling other property of land owner for drainage tax, and inserting in lieu thereof a provision prohibiting the sale of any lands other than those in the drainage district.....	407
140. An act to extend the time for the registration of State grants....	408
141. An act to amend section 225 (m), Consolidated Statutes, relating to sections of the banking law, applicable to industrial banks	408
142. An act to amend section 1131, chapter 22, of Consolidated Statutes of North Carolina relating to amendments, generally, of charters of corporations	409
143. An act to amend chapter 118, article 1, section 753, volume III, of the Consolidated Statutes relating to salary of the secretary of State Board of Health and pay of members	410
144. An act to amend chapter 254, of the Public Laws of 1923, changing the number of the board of trustees of Eastern Carolina Industrial Training School	410

CHAP.	PAGE
145. An act to provide for payment from the maintenance fund of the State Highway Department of the cost of completing the automobile building provided for by chapter 70, Public Laws, Extra Session of 1924	410
146. An act to provide for the administration of the fiscal affairs of counties	411
147. An act to authorize the issuance of bonds of the State for the permanent improvement of State institutions	421
148. An act regulating the operation of vehicles on highways and limiting the power of local authorities to enact or enforce ordinances, rules or regulations in regard to matters embraced within the provisions of this act, and to provide for the arrest of and penalties to be imposed upon persons violating the provisions of this act and the disposition of fines and forfeitures collected hereunder, and to make uniform the law relating to the subject matter of this act	428
149. An act to provide laws governing the sales of stocks, bonds and other securities in the State of North Carolina and to repeal chapter 190, Public Laws of 1925	451
150. An act to amend article 1, chapter 101 of the Consolidated Statutes, relating to the prevention of forest fires	478
151. An act to amend Consolidated Statutes 2445 relating to contractors or subcontractors on municipal buildings	479
152. An act to authorize the issuance of bonds and notes of the State for a prison farm	480
153. An act relating to the powers and duties of the Board of Public Buildings and Grounds	482
154. An act to amend section 1443 of volume III of the Consolidated Statutes relating to the terms of court in Cleveland County....	484
155. An act to amend section 1443, volume III, of the Consolidated Statutes, relating to the terms of Superior Court in Hoke County	485
156. An act prescribing court costs to be taxed in the county and Superior Courts of Wayne County	485

CHAP.	PAGE
157. An act to create a commission for the study of the subject of taxation	486
158. An act to promote the efficiency of pilotage service and to protect the commerce of the port of Wilmington and the State of North Carolina, by amending sections 6943 (b), 6943 (c), 6943 (d), and 6943 (e) and 6943 (m) of the Consolidated Statutes	488
159. An act to appoint justices of the peace for the several counties of North Carolina	490
160. An act to amend section 2286 of the Consolidated Statutes of North Carolina relative to the appointment of guardians for insane persons	509
161. An act to amend Consolidated Statutes, section 1443, providing additional term of Superior Court for Harnett County.....	510
162. An act relating to the organization and control of the Colored Orphanage of North Carolina	511
163. An act to amend section 5446, Consolidated Statutes, volume III, relating to children in orphanages attending the public schools	513
164. An act to amend chapter 306, Public Laws of 1925, increasing the number of trustees of East Carolina Teachers College from nine to twelve	513
165. An act to place certain soldiers and widows on the pension list....	514
166. An act to amend section 1443 of the Consolidated Statutes of North Carolina relative to terms of Superior Court for Bladen County	516
167. An act to amend sections 6414 and 6415 of the Consolidated Statutes, relating to service of process upon Insurance Commissioner and his duties when served with such process.....	517
168. An act to amend section 1443 of the Consolidated Statutes relative to terms of court for Mitchell County	517
169. An act relative to the terms of court in Vance County	518
170. An act to amend chapter 233, the Public Laws of North Carolina, session 1925, so as to provide and make certain the method of electing and qualifying a clerk of municipal county	

CHAP.	PAGE
courts provided for by said chapter 233, Public Laws of North Carolina, 1925, and article 20, of chapter 27, Consolidated Statutes of North Carolina	519
171. An act to amend sections 185 and 189 of the Consolidated Statutes, and to validate certain adopted proceedings	520
172. An act supplemental to an act ratified twenty-first day of February, one thousand nine hundred and twenty-seven, it being House Bill No. 236, Senate Bill No. 366, file No. 187 in office of Secretary of State, and being an act to permit county libraries to be established by the county commissioners	521
173. An act to amend section 1162 of the Consolidated Statutes relating to certificates of stock	522
174. An act relating to the sale of lubricating oils for automobiles or other internal combustion engines	522
175. An act for the removal of dead bodies from abandoned cemeteries	523
176. An act to amend chapter 74, Public Laws of session 1925, General Assembly of North Carolina, referring to Chowan river bridge	524
177. An act to provide for the custody, investment and application of repayments of loans made from special building funds of the State created by chapter 147, Public Laws of 1921, and chapter 136, Public Laws of 1923, and chapter 201, Public Laws of 1925, and to declare the same to be sinking funds and to confer powers and impose duties and penalties upon the State Sinking Fund Commission and the State Treasurer in respect of the same	525
178. An act to require uniform classification and commutation of time for prisoners other than State prisoners	526
179. An act fixing the terms of the Superior Court in Sampson and Onslow Counties	527
180. An act to provide for voting on all constitutional amendments or referendums on one ballot	528
181. An act to amend section 1443 of the Consolidated Statutes of North Carolina with reference to changing a civil term of Anson County court to a mixed term	529

CHAP.	PAGE
182. An act to provide for a test farm in the sandhill section of North Carolina and in northeastern North Carolina	529
183. An act to amend chapter 74, Public Laws of 1925, entitled an act to provide for the construction of a bridge across the lower Chowan river, and to provide for the issuance of \$600,-000 bonds of the State to pay the cost of the same.....	530
184. An act to amend section 7 of chapter 203, Public Laws of 1925, entitled, "An act to create an educational commission".....	531
185. An act to require and provide for the registration of aliens in North Carolina	532
186. An act to amend section 1744 of the Consolidated Statutes of North Carolina as amended providing for the mortgaging of contingent interest in real estate	533
187. An act to validate certain judgments	534
188. An act to define and enlarge the powers of the North Carolina Orthopædic Hospital	535
189. An act to validate the acts of justices of the peace appointed under chapter 237 of the Public Laws of 1921	535
190. An act to amend Consolidated Statutes, section 1443, providing additional term of Superior Court for Johnston County.....	536
191. An act to amend chapter 215, Public Laws of 1925, relative to Caswell Training School	537
192. An act to reënact chapter 611 of the Public-Local Laws of 1923, to enable any two or more counties to establish a district hospital home in lieu of separate county homes	538
193. An act to amend section 1443 of volume III of the Consolidated Statutes relative to the terms of the Superior Court in Montgomery County	538
194. An act to provide for the construction of a road to Rendezvous Mountain State Park in Wilkes County	539
195. An act authorizing the State Treasurer to borrow money in anticipation of the collection of taxes	540
196. An act for the relief of Mrs. Sadie Little Ross with reference to the payment of interest upon certain bonds of the State of North Carolina	540

CHAP.	PAGE
197. An act relating to terms of Superior Court in Forsyth County....	541
198. An act regulating the time records of motor vehicle licenses shall be kept by the Commissioner of Revenue	541
199. An act to provide a special building fund to be loaned to county boards of education to aid in erecting school houses.....	542
200. An act to require the State Highway Commission to take over additional mileage for State maintenance in the several counties of the State of North Carolina.....	548
201. An act to amend section 3884(a) of the Consolidated Statutes relating to resigned or retired judges	549
202. An act relating to Superior Courts in Caswell County.....	549
203. An act to amend the Constitution of the State of North Carolina, relative to compensation of members of the General Assembly	549
204. An act to provide for the issuance of collateral loan certificates or other certificates of indebtedness secured by first mortgages on real estate under the supervision and control of the Insur- ance Commissioner	551
205. An act to provide additional terms of the Superior Court for Orange County	552
206. An act to provide for special judges in North Carolina.....	553
207. An act to amend section 1443 of the Consolidated Statutes of North Carolina and to revise the court calendar of the Eighteenth Judicial District and to provide additional terms of the Superior Court therein	555
208. An act to authorize counties to establish county tubercular hos- pitals and issue bonds therefor	556
209. An act with reference to holding of a State fair in North Caro- lina	560
210. An act governing the sale of building lots in new sub-divisions in North Carolina	561
211. An act to provide additional terms of the Superior Court for Guilford County and to provide for prosecution of criminal cases in said courts	562

CHAP.	PAGE
212. An act to amend section 1443 of the Consolidated Statutes of North Carolina relating to terms of court in Harnett County	563
213. An act to provide for the collection of taxes within the counties of the State and for settlements of the same	563
214. An act to provide for recording in the office of the State Auditor statements concerning bonds and notes of counties, townships, school districts, municipal corporations, and taxing districts, and making effectual the means of payment provided for said securities and to provide for supervision of such means by the State Auditor, and making non-compliance with certain parts of this act a misdemeanor and violation of certain parts thereof a felony and providing penalties and repealing chapter 100, Public Laws of 1925	567
215. An act to amend section seventeen hundred and ninety-one of the Consolidated Statutes of North Carolina reducing the present worth of annuities	572
216. An act to amend section three of article five of the Constitution so as to authorize the classification of intangible personal property, and to repeal section nine of article seven of the Constitution	572
217. An act to amend sections 6109, 6110, 7663, 5168, 6803, 6273, 7311, 7312 and 7533 of the Consolidated Statutes relating to printing by State departments	574
218. An act for distribution of Supreme Court reports	575
219. An act to establish the industrial farm colony for women	575
220. An act to amend Senate Bill 175 and House Bill 1271 regulating the operation of vehicles on highways, etc.	581
221. An act to amend parts 3 and 4, article 14, chapter 131, Consolidated Statutes, relating to tax deeds and foreclosure of certificates of sale	582
222. An act to amend section 75 of the Consolidated Statutes of North Carolina	586
223. An act to authorize the State Highway Commission to provide for ferries connecting the State highway system	587
224. An act to care for the Confederate cemetery at Raleigh	587

CHAP.	PAGE
225. An act to provide for the removal of trustees of institutions supported by State appropriations	588
226. An act to authorize the State Highway Commission to co-operate with the North Carolina Historical Commission in erecting markers on the State highways near historic spots.	588
227. An act to amend section 6316 of volume three of the Consolidated Statutes, and chapter six of the Public Laws, extra session, 1924, relating to the National Guard	589
228. An act to amend article six, section 6236, Consolidated Statutes, relating to powers of boards of directors of the State Hospital for the insane	590
229. An act to prohibit the impersonation of a peace officer	590
230. An act to define the punishment of drivers of motor vehicles while intoxicated	591
231. An act to amend chapter one, section 137, subsection six of Consolidated Statutes of North Carolina relating to child's estate	591
232. An act to ratify the acts of County Commissioners in establishing general County Courts as provided in chapter 216, Public Laws 1923, and chapter 85, Public Laws, extra session 1924, and all amendments thereto	592
233. An act to make uniform the compensation of members of various State boards	592
234. An act to authorize and empower the Attorney-General to conduct investigations upon request of the Governor.....	593
235. An act relating to County construction to the State highway system	594
236. An act to appropriate twenty-five thousand dollars (\$25,000.00) for the use of the department of conservation and development in the purchase or construction of a vessel for use in the work of said department	595
237. An act to appoint the boards of education in the respective counties in North Carolina	597
238. An act to provide for the determination of certain claims by the Governor and Council of the State	602

CHAP.	PAGE
239. An act to amend chapter 136, Public Laws of 1923 and chapter 180, Public Laws, 1925, relating to the preparation of school budgets and to the school funds	602
240. An act to clarify the marriage certificate law	610
241. An act to amend chapter 220 of the Public Laws of 1923, relating to municipal improvements	611
242. An act to provide for giving publicity to highway traffic laws through the public schools	612
243. An act to amend section two thousand eight hundred and eighty-six of volume three of the Consolidated Statutes relating to salaries of officers in cities of over forty thousand population	613
244. An act to amend chapter 118, article 8, section 7130, Consolidated Statutes, relating to sanitary privies	613
245. An act to amend section 1443 of the Consolidated Statutes, relating to courts in the counties of Graham, Clay and Macon.....	614
246. An act to authorize the North Carolina sanatorium to convey certain lands in Hoke County to the Board of Education of Hoke County for school purposes	614
247. An act to amend section 3903 of the Consolidated Statutes, volume 1, relating to the fees of Clerk of Superior Court	615
248. An act to amend section 1297 of Consolidated Statutes of North Carolina so as to provide for the establishment and maintenance of county and district homes for indigent and delinquent children	616
249. An act to amend section five thousand seven hundred and thirty-seven of the Consolidated Statutes, volume three, relating to funds from which compensation of State textbook commission is paid	616
250. An act to consolidate the State-wide game law, being Senate Bill 732, House Bill 201, of the General Assembly of 1927, with the department of conservation and development and authorizing said department of conservation and development to advance a sum not exceeding ten thousand dollars for the initial administration of said State-wide game law	617

CHAP.	PAGE
251. An act to amend section 5033 of the Consolidated Statutes, relating to employment of children under sixteen	618
252. An act to amend and correct S. B. No. 76, H. B. No. 396, relating to co-operative non-profit life benefit associations	619
253. An act to preserve intact all of the powers and provisions of the State-wide game law ratified at this session of the General Assembly	619
254. An act to amend section 2810 of the Consolidated Statutes of North Carolina relating to the care of cemeteries	620
255. An act to amend sections 687 and 688 of Consolidated Statutes with reference to the advertisement of execution and judicial sales	621
256. An act to provide for the distribution of the equalizing fund for certain counties	621
257. An act to enable the ex-service men and women in the employ of the State of North Carolina to attend the convention of the American Legion to be held in September, 1927	626
258. An act to require manufacturers and producers of products derived from natural resources to notify the State department of conservation and development of its operations	627
259. An act to preserve for the use of the various Superior Courts of the State the volumes of the Supreme Court decisions furnished by the State of North Carolina, and to provide for the said Superior Courts the latest decisions of the Supreme Court	628
260. An act to amend chapter 97 of the Consolidated Statutes as amended, relating to the election law	628
261. An act to provide uniform weights and measures	635
262. An act to appoint a commission for the purpose of securing funds for the erection of a structure of durable material around the house of Andrew Johnson, enclosing the same	641
263. An act to amend chapter 120, Public Laws, Extra Session, 1924, so as to include Columbus County	642

CHAP.	PAGE
264. An act for restoring and conserving the fish and shellfish industry in the waters of Albemarle, Pamlico, Croatan and Roanoke Sounds, and the construction of a highway to Roanoke Island	642
265. An act to amend chapter 120, section 271, Public Laws, Extra Session, 1924	644
266. An act to amend chapter 120, Public Laws, Extra Session, 1924, so as to include Duplin County	644
267. An act to amend chapter 120, Public Laws, Extra Session, 1924, so as to include Swain County	645
268. An act to amend section 1461 of the Consolidated Statutes relating to court stenographers	645
269. An act to retire, with compensation, I. C. Blair, formerly of the faculty of the institution for the blind	646
270. An act to authorize the governing body of the City of Durham to provide a place for the holding of the United States courts	646

CAPTIONS

OF THE

RESOLUTIONS

SESSION 1927

NO.		PAGE
1.	Joint resolution informing his excellency, the Governor, that the General Assembly is organized and ready to proceed with public business	647
2.	Resolution inviting the Governor to deliver his biennial and budget messages	647
3.	Joint resolution pertaining to the printing of the Governor's messages	648
4.	Resolution for joint session—to open election returns	648
5.	Joint resolution inviting Mrs. Ida Clyde Clarke to address the General Assembly	649
6.	Joint resolution providing for a committee to investigate the propriety and cost of beautifying and otherwise improving the house in Pullen Park in which President Andrew Johnson was born	649
7.	A joint resolution to authorize the purchase of binders for printed bills during the present General Assembly	650
8.	Joint resolution for the celebration of General Robert E. Lee's birthday	650
9.	Resolution requesting certain officials of the National Park service to address the General Assembly	650
10.	Resolution relative to the death of Captain C. M. Thompson of Davidson County	651
11.	Joint resolution inviting Chief Lecturer United States Forest Service to address joint session of General Assembly.....	651
12.	A joint resolution to pay the expenses of the committee from the Senate and House of Representatives visiting the State Hospital at Morganton	652

NO.	PAGE
13. Resolved by the House of Representatives, the Senate concurring	653
14. A resolution expressing sympathy for the death of G. A. Foster, a former member of this General Assembly	654
15. A joint resolution calling a joint meeting of the Senate and House of Representatives to elect trustees of the University of North Carolina and of the North Carolina State College of Agricul- ture and Engineering	654
16. Joint resolution authorizing the Secretary of State to use depart- mental employees in the enrollment of bills, before and after office hours	655
17. A resolution of assent to the purpose of the Congressional Purnell Act	655
18. Resolution calling attention of Congress to the advisability and practicability of creating and establishing a large National game and fish preserve in the Northeastern part of the State of North Carolina	656
19. Resolution relative to the death of the mother of Representative J. Hamp Giles, of the County of Burke	657
20. Resolution to pay expenses of the Senate Committee visiting Cul- lowhee Training School at Cullowhee, North Carolina.....	658
21. A joint resolution of the General Assembly of North Carolina to pay the expenses of the visiting committee to the State Hos- pital at Goldsboro	658
22. Resolved by the House of Representatives, the Senate concurring	659
23. Resolved by the House of Representatives, the Senate concurring	659
24. Joint resolution to pay the expenses of the committee from the House of Representatives visiting the North Carolina School for the Deaf at Morganton	660
25. Resolution to pay members of Committee on Institution for Deaf	660
26. Resolution to pay expenses of the Senate Committee visiting Uni- versity of North Carolina, Chapel Hill, N. C.....	661
27. A joint resolution to pay the expenses of the committee from the Senate and House of Representatives visiting the Caswell Training School at Kinston	661

NO.	PAGE
28. Resolved by the Senate, the House of Representatives concurring	661
29. Now, therefore, be it resolved by the Senate, the House concurring	662
30. Joint resolution to create a commission, on the part of the State of North Carolina, to be associated with a like commission created by act of the Congress: and such other commissions as have been and may hereafter be created by act of the legislatures of the respective states: and with civil committees formed by the Sulgrave Institution and other patriotic civic bodies: in the commemoration of the bi-centennial of the birthday of George Washington, the most significant and momentous anniversary event in the history of the American people	663
31. Joint resolution relative to Sesqui-Centennial of the first session of the General Assembly of North Carolina after it became a State, at New Bern, in the spring of 1777, the same to be held at New Bern on the.....day of....., 1927	665
32. Joint resolution of the House and Senate, compensating Alex Lassiter, chief clerk of the House, and Leroy Martin, chief clerk of the Senate, for postage purchased by them by virtue of their offices	666
33. Resolution in behalf of the clerks of the General Assembly	666
34. A joint resolution to authorize the Commissioner of Revenue to settle certain pending litigation between the State of North Carolina and the Western Union Telegraph Company and the Postal Telegraph-Cable Company	667
35. Resolution to provide for an investigation of alleged mistreatment of H. B. Williams, deceased, while confined to the State Hospital at Morganton	668
36. Joint resolution in behalf of Mrs. Frank Mitchell, telephone operator	668
37. Joint resolution in behalf of the Legislature telephone operators	669
38. Resolution providing compensation for Thomas James, clerk of the post office substation	669
39. Joint resolution in behalf of William M'Iver, colored porter, for services rendered the General Assembly	670

NO.	PAGE
40. Therefore, be it resolved by the Senate, the House of Representatives concurring	670
41. Resolution providing for furnishing certain State reports and books to Elon College	671
42. Joint resolution relative to janitor service in the State Capitol building	671
43. Joint resolution in behalf of the Legislature telephone operators	672
44. Joint resolution relating to extra compensation of the night-watchman of the State Capitol	672

CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

Preamble.

ARTICLE I

DECLARATION OF RIGHTS

That the great, general and essential principles of liberty and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

SECTION 1. *The equality and rights of men.* That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

The equality and rights of men.

SEC. 2. *Political power and government.* That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Political power and government.

SEC. 3. *Internal government of the State.* That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Internal government of the State.

SEC. 4. *That there is no right to secede.* That this State shall ever remain a member of the American Union; that the people thereof are a part of the American Nation; that there is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union or to sever said Nation, ought to be resisted with the whole power of the State.

That there is no right to secede.

Of allegiance to the U. S. government.

SEC. 5. *Of allegiance to the United States government.* That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Public debt.

SEC. 6. *Public debt; bonds issued under ordinance of Convention of 1868-, '68-'69, '69-'70, declared invalid; exception.* The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Bonds issued under ordinance of Convention of 1868 and under acts of 1868, 1868-69, 1869-70 declared invalid.

Exception.

Exclusive emoluments, etc.

SEC. 7. *Exclusive emoluments, etc.* No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

The legislative, executive and judicial powers distinct.

SEC. 8. *The legislative, executive and judicial powers distinct.* The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Of the power of suspending laws.

SEC. 9. *Of the power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

Elections free.

SEC. 10. *Elections free.* All elections ought to be free.

In criminal prosecutions.

SEC. 11. *In criminal prosecutions.* In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment, or impeachment.

Answers to criminal charges.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Right of jury.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Excessive bail.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

General warrants.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

Imprisonment for debt.

SEC. 17. *No person taken, etc., but by law of the land.* No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

No person to be taken, etc., but by law of the land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Persons restrained of liberty.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Controversies at law respecting property.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Freedom of the press.

SEC. 21. *Habeas corpus.* The privileges of the writ of *habeas corpus* shall not be suspended.

Habeas corpus.

SEC. 22. *Property qualification.* As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Property qualification.

SEC. 23. *Representation and taxation.* The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.

Representation and taxation.

Militia and the right to bear arms.

SEC. 24. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.

Right of the people to assemble together.

SEC. 25. *Right of the people to assemble together.* The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Religious liberty.

SEC. 26. *Religious liberty.* All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Education.

SEC. 27. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Elections should be frequent.

SEC. 28. *Elections should be frequent.* For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Recurrence to fundamental principles.

SEC. 29. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Hereditary emoluments, etc.

SEC. 30. *Hereditary emoluments, etc.* No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.

Perpetuities, etc.

SEC. 31. *Perpetuities, etc.* Perpetuities and monopolies are contrary to the genius of a free State and ought not to be allowed.

Ex post facto laws.

SEC. 32. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

Slavery prohibited.

SEC. 33. *Slavery prohibited.* Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby forever prohibited within the State.

State boundaries.

SEC. 34. *State boundaries.* The limits and boundaries of the State shall be and remain as they now are.

SEC. 35. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay.

Courts shall be open.

SEC. 36. *Soldiers in time of peace.* No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

Soldiers in time of peace.

SEC. 37. *Other rights of the people.* This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

Other rights of the people.

ARTICLE II

LEGISLATIVE DEPARTMENT

SECTION 1. *Two branches.* The legislative authority shall be vested in two distinct branches, both dependent on the people, to-wit: a Senate and House of Representatives.

Two branches.

SEC. 2. *Time of assembling.* The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

Time of assembling.

SEC. 3. *Number of senators.* The Senate shall be composed of fifty Senators, biennially chosen by ballot.

Number of senators.

SEC. 4. *Regulations in relation to districting the State for senators.* The Senate Districts shall be so altered by the General Assembly, at the first session after the return of every enumeration by order of Congress, that each Senate District shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate District, unless such county shall be equitably entitled to two or more Senators.

Regulations in relation to districting the State for senators.

SEC. 5. *Regulations in relation to apportionment of representatives.* The House of Representatives shall be composed of one hundred and twenty Representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts of the Senate are hereinbefore directed to be laid off.

Regulations in relation to apportionment of representatives.

SEC. 6. *Ratio of representation.* In making the apportionment in the House of Representatives, the ratio of representa-

Ratio of representation.

tion shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

Qualifications for senators.

SEC. 7. *Qualifications for senators.* Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Qualifications for representatives.

SEC. 8. *Qualifications for representatives.* Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Election of officers.

SEC. 9. *Election of officers.* In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be *viva voce*.

Powers in relation to divorce and alimony.

SEC. 10. *Powers in relation to divorce and alimony.* The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Private laws in relation to names of persons, etc.

SEC. 11. *Private laws in relation to names of persons, etc.* The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Thirty days notice shall be given anterior to passage of private laws.

SEC. 12. *Thirty days notice shall be given anterior to passage of private laws.* The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

Vacancies.

SEC. 13. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation, or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

Revenue.

SEC. 14. *Revenue.* No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly

or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

SEC. 15. *Entails.* The General Assembly shall regulate entails in such a manner as to prevent perpetuities. Entails

SEC. 16. *Journals.* Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly. Journals.

SEC. 17. *Protest.* Any member of either House may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reasons of his dissent entered on the journal. Protest.

SEC. 18. *Officers of the House.* The House of Representatives shall choose their own Speaker and other officers. Officers of the House.

SEC. 19. *President of the Senate.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided. President of the Senate.

SEC. 20. *Other senatorial officers.* The Senate shall choose its other officers and also a Speaker (*pro tempore*) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor. Other senatorial officers.

SEC. 21. *Style of the acts.* The style of the acts shall be: "The General Assembly of North Carolina do enact." Style of the acts.

SEC. 22. *Powers of the General Assembly.* Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place. Powers of the General Assembly.

SEC. 23. *Bills and resolutions to be read three times, etc.* All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses. Bills and resolutions to be read three times, etc.

SEC. 24. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath or affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives. Oath of members.

SEC. 25. *Terms of office.* The terms of office for Senators and members of the House of Representatives shall commence at the time of their election. Terms of office.

Yeas and nays.

SEC. 26. *Yeas and nays.* Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Election for members of the General Assembly.

SEC. 27. *Election for members of the General Assembly.* The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Pay of members and officers of the General Assembly.

SEC. 28. *Pay of members and officers of the General Assembly; extra session.* The members of the General Assembly for the term for which they have been elected shall receive as a compensation for their services the sum of four dollars per day for each day of their session, for a period not exceeding sixty days; and should they remain longer in session they shall serve without compensation. They shall also be entitled to receive ten cents per mile, both while coming to the seat of government and while returning home, the said distance to be computed by the nearest line or route of public travel. The compensation of the presiding officers of the two Houses shall be six dollars per day and mileage. Should an extra session of the General Assembly be called, the members and presiding officers shall receive a like rate of compensation for a period not exceeding twenty days.

Extra session.

Limitations upon power of General Assembly to enact private or special legislation.

SEC. 29. *Limitations upon power of General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private, or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to nonnavigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or

special laws enacted by it. Any local, private, or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

SEC. 30. The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

Inviolability of sinking funds.

ARTICLE III

EXECUTIVE DEPARTMENT

SECTION 1. *Officers of the Executive Department; terms of office.* The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same time and places and in the same manner as members of the General Assembly are elected. Their term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

Officers of the Executive Department.

Terms of office.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Qualifications of Governor and Lieutenant-Governor.

SEC. 3. *Returns of elections.* The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Returns of elections.

Oath of office for Governor.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Duties of Governor.

SEC. 5. *Duties of Governor.* The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Reprieves, commutations and pardons.

SEC. 6. *Reprieves, commutations, and pardons.* The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

Annual reports from officers of Executive Department and of public institutions.

SEC. 7. *Annual reports from officers of Executive Department and of public institutions.* The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Commander-in-chief.

SEC. 8. *Commander-in-chief.* The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Extra sessions of General Assembly.

SEC. 9. *Extra sessions of General Assembly.* The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Officers whose appointments are not otherwise provided for.

SEC. 10. *Officers whose appointments are not otherwise provided for.* The Governor shall nominate, and, by and with the advice and consent of a majority of the Senators-elect, appoint

all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Duties of the
Lieutenant-
Governor.

SEC. 12. *In case of impeachment of Governor, or vacancy caused by death or resignation.* In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or, in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

In case of impeach-
ment of Governor,
or vacancy caused
by death or resig-
nation.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Duties of other
executive officers.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this pur-

Council of State.

pose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Compensation of executive officers.

SEC. 15. *Compensation of executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Seal of State.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

Department of Agriculture, Immigration and Statistics.

SEC. 17. *Department of Agriculture, Immigration, and Statistics.* The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

ARTICLE IV

JUDICIAL DEPARTMENT

Abolishes the distinction between actions at law and suits in equity.

SECTION 1. *Abolishes the distinction between actions at law and suits in equity, and feigned issues.* The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

Feigned issues abolished.

Division of judicial powers.

SEC. 2. *Division of judicial powers.* The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

Trial court of impeachment.

SEC. 3. *Trial court of impeachment.* The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office

in this State; but the party shall be liable to indictment and punishment according to law.

SEC. 4. *Impeachment.* The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.

Impeachment.

SEC. 5. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Treason against the State.

SEC. 6. *Supreme court justices.* The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Supreme court justices.

SEC. 7. *Terms of the Supreme Court.* The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Terms of the supreme court.

SEC. 8. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Jurisdiction of supreme court.

SEC. 9. *Claims against the State.* The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Claims against the State.

SEC. 10. *Judicial districts for Superior Courts.* The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Judicial districts for superior courts.

SEC. 11. *Residences of Judges, rotation in judicial districts, and special terms.* Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other

Residences of judges, rotation in judicial districts, and special terms.

Power to provide for special or emergency judges.

Power and authority of emergency judges.

Compensation.

Jurisdiction of courts inferior to supreme court.

In case of waiver of trial by jury.

Special courts in cities.

Clerk of supreme court.

Election of superior court clerk.

Term of office.

Fees, salaries and emoluments.

unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said district; and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county, or district, when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

SEC. 12. *Jurisdiction of courts inferior to Supreme Court.* The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding in the exercise of their powers of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

SEC. 13. *In case of waiver of trial by jury.* In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

SEC. 14. *Special courts in cities.* The General Assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns, where the same may be necessary.

SEC. 15. *Clerk of the Supreme Court.* The Clerk of the Supreme Court shall be appointed by the Court, and shall hold his office for eight years.

SEC. 16. *Election of Superior Court Clerk.* A Clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

SEC. 17. *Term of office.* Clerks of the Superior Courts shall hold their offices for four years.

SEC. 18. *Fees, salaries, and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries, and emoluments of all officers provided for in this article; but the salaries

of the judges shall not be diminished during their continuance in office.

SEC. 19. *What laws are, and shall be, in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

What laws are and shall be in force.

SEC. 20. *Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.* Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.

SEC. 21. *Election, terms of office, etc., of justices of the Supreme and judges of the Superior Courts.* The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Justices supreme court, election of.

SEC. 22. *Transaction of business in the Superior Courts.* The Superior Courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Transaction of business in the superior courts.

SEC. 23. *Solicitors for each judicial district.* A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Solicitors for each judicial district.

SEC. 24. *Sheriffs and coroners.* In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing

Sheriffs and coroners.

Constables.

for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Vacancies.

SEC. 25. *Vacancies.* All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Terms of office of first officers under this article.

SEC. 26. *Terms of office of first officers.* The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Jurisdiction of justices of the peace.

SEC. 27. *Jurisdiction of justices of the peace.* The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to the justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto, he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file same with the clerk of the Superior Court for his county.

Vacancies in office of justices.

SEC. 28. *Vacancies in office of justices.* When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in office of superior court clerk.

SEC. 29. *Vacancies in office of Superior Court Clerk.* In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case

of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

SEC. 30. *Officers of other courts inferior to Supreme Court.* In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Officers of other courts inferior to supreme court.

SEC. 31. *Removal of judges of the various courts for inability.* Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

Removal of judges of the various courts for inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the Clerk of the Supreme Court by the judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

Removal of clerks of the various courts for inability.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

Amendments not to vacate existing offices.

ARTICLE V

REVENUE AND TAXATION

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said

Capitation tax.

Exemptions.

Applications of proceeds of State and county capitation tax.

Taxation shall be by uniform rule and ad valorem.

Exemptions.

tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

SEC. 3. *Taxation shall be by uniform rule and ad valorem; exemptions.* Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and, also, all real and personal property, according to its true value in money: *Provided*, notes, mortgages, and all other evidences of indebtedness, or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages; *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided, further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

SEC. 4. *Restrictions upon the increase of the public debt except in certain contingencies.* Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 5. *Property exempt from taxation.* Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Property exemptions from taxation.

SEC. 6. *Taxes levied for counties.* The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with the special approval of the General Assembly, which may be done by special or general act: *Provided*, this limitation shall not apply to taxes levied for the maintenance of public schools of the State for the term required by article nine, section three, of the Constitution: *Provided, further*, the State tax shall not exceed five cents on the one hundred dollars value of property.

Taxes levied for counties.

SEC. 7. *Acts levying taxes shall state objects, etc.* Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Acts levying taxes shall state objects, etc.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

Qualifications of
elector.

SECTION 1. *Who may vote.* Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set cut in this article, shall be entitled to vote at any election by the people in the State, except has herein otherwise provided.

Qualifications of
elector.

SEC. 2. *Qualifications of voters.* He shall reside in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote four months next preceding election: *Provided*, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications of
electors.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as herein prescribed and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

General Assembly to
provide registra-
tion laws.

Qualifications of
elector to register
and vote.

SEC. 4. *Qualification for registration.* Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under the laws of any State in the United States wherein he then resided, and no lineal descendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: *Provided*, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

Registration of
persons entitled
to vote) without
educational quali-
fications.

Permanent
record.

Amendment
indivisible.

SEC. 5. *Indivisible plan; legislative intent.* That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with

the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

SEC. 6. *Elections by people and General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

Elections by people and General Assembly.

SEC. 7. *Eligibility to office; official oath.* Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

Oath of Office.

"I,, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as So help me, God."

SEC. 8. *Disqualification for office.* The following classes of persons shall be disqualified for office: *First*, all persons who shall deny the being of Almighty God. *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

Disqualification for office.

SEC. 9. *When this chapter operative.* That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

When amendment to take effect.

ARTICLE VII

MUNICIPAL CORPORATIONS

SECTION 1. *County officers.* In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

County officers.

SEC. 2. *Duty of county commissioners.* It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be *ex officio* clerk of the board of commissioners.

Duty of county commissioners.

SEC. 3. *Counties to be divided into districts.* It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries

Counties to be divided into districts.

and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

Said districts shall have corporate powers as townships.

SEC. 4. *Townships have corporate powers.* Upon the approval of the reports provided for in the foregoing section of the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government, and shall be known as townships.

Officers of townships.

SEC. 5. *Officers of townships.* In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a larger number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

Trustees shall assess property.

SEC. 6. *Trustees shall assess property.* The township board of trustees shall assess the taxable property of their townships and make returns to the county commissioners for revision, as may be prescribed by law. The clerk shall be, *ex officio*, treasurer of the township.

No debt or loan except by a majority of voters.

SEC. 7. *No debt or loan except by a majority of voters.* No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Drawing of money.

SEC. 8. *No money drawn except by law.* No money shall be drawn from any county or township treasury, except by authority of law.

Taxes to be ad valorem.

SEC. 9. *Taxes to be ad valorem.* All taxes levied by any county, city, town, or township shall be uniform and *ad valorem* upon all property in the same, except property exempted by this Constitution.

When officers enter on duty.

SEC. 10. *When officers enter on duty.* The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

Governor to appoint justices.

SEC. 11. *Governor to appoint justices.* The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

SEC. 12. *Charters to remain in force until legally changed.* All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Charters to remain in force until legally changed.

SEC. 13. *Debts in aid of the rebellion not to be paid.* No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Debts in aid of the rebellion not to be paid.

SEC. 14. *Powers of General Assembly over municipal corporations.* The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

Powers of General Assembly over municipal corporations.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

SECTION 1. *Corporations under general laws.* No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

Restriction of legislative powers as to corporations.

General laws for organization of corporations.

Alteration or repeal of general or special acts.

Special acts for repeal of charters.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

Debts of corporations, how secured.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts in like cases as natural persons.

What corporations shall include.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

General laws for organization and government of municipalities.

ARTICLE IX

EDUCATION

Education shall
be encouraged.

SECTION 1. *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

General Assembly shall provide
for schools.

SEC. 2. *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

Separation of the
races.

Counties to be
divided into
districts.

SEC. 3. *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section; they shall be liable to indictment.

What property
shall be devoted
to educational
purposes.

SEC. 4. *What property devoted to educational purposes.* The proceeds of all land that have been or hereafter may be granted by the United States to this State, and not otherwise appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State or by the terms of the grant, gift, or devise, shall be paid into the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

County school
fund.

SEC. 5. *County school fund; proviso.* All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this State: *Provided*, that

Proviso.

the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

SEC. 6. *Election of trustees, and provisions for maintenance, of the university.* The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in any wise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

Election of trustees and provisions for maintenance of the university.

SEC. 7. *Benefits of the university.* The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

Benefits of the university.

SEC. 8. *Board of education.* The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education.

Board of education.

SEC. 9. *President and secretary.* The Governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

President and secretary.

SEC. 10. *Powers of the board.* The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered, amended, or repealed, they shall not be reënacted by the board.

Powers of board.

SEC. 11. *First session of the board.* The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

First session of board.

SEC. 12. *Quorum.* A majority of the board shall constitute a quorum for the transaction of business.

Quorum.

SEC. 13. *Expenses.* The contingent expenses of the board shall be provided by the General Assembly.

Expenses.

SEC. 14. *Agricultural department.* As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University,

Agricultural department.

a department of agriculture, of mechanics, of mining, and of normal instruction.

Children must
attend school.

SEC. 15. *Children must attend school.* The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

Exemptions.

SECTION 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Homestead.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

Homestead ex-
empted from
debt.

SEC. 3. *Homestead exemption from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Laborer's lien.

SEC. 4. *Laborer's lien.* The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Benefit of widow.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Property of a
married female
secured to her.

SEC. 6. *Property of married women secured to them.* The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised, and be-

queathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

SEC. 7. *Husband may insure his life for the benefit of wife and children.* The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors.

Husband may insure his life for the benefit of wife and children.

SEC. 8. *How deed for homestead may be made.* Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

How deed for homestead may be made.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS AND PUBLIC CHARITIES

SECTION 1. *Punishments; convict labor; proviso.* The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: *Provided*, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.

Punishments.

Convict labor.

Proviso.

SEC. 2. *Death punishment.* The object of punishment being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

Death punishment.

SEC. 3. *Penitentiary.* The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.

Penitentiary.

SEC. 4. *Houses of correction.* The General Assembly may provide for the erection of houses of correction, where vagrants

Houses of correction.

and persons guilty of misdemeanors shall be restrained and usefully employed.

Houses of refuge.

SEC. 5. *Houses of refuge.* A house or houses of refuge may be established whenever the public interests may require it, for the correction and instruction of other classes of offenders.

The sexes to be separated.

SEC. 6. *The sexes to be separated.* It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the State, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.

Provision for the poor and orphans.

SEC. 7. *Provision for the poor and orphans.* Beneficent provisions for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian State, the General Assembly shall, at its first session, appoint and define the duties of a Board of Public Charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.

Orphan houses.

SEC. 8. *Orphan houses.* There shall also, as soon as practicable, be measures devised by the State for the establishment of one or more orphan houses, where destitute orphans may be cared for, educated and taught some business or trade.

Inebriates and idiots.

SEC. 9. *Inebriates and idiots.* It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.

Deaf-mutes, blind and insane.

SEC. 10. *Deaf-mutes, blind, and insane.* The General Assembly may provide that the indigent deaf-mute, blind, and insane of the State shall be cared for at the charge of the State.

Self-supporting.

SEC. 11. *Self-supporting.* It shall be steadily kept in view by the Legislature and the Board of Public Charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

ARTICLE XII

MILITIA

Who are liable to militia duty.

SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

Proviso.

Organizing, etc.

SEC. 2. *Organizing, etc.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

SEC. 3. *Governor commander-in-chief.* The Governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrections, and to repel invasion.

Governor commander-in-chief.

SEC. 4. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

Exemptions.

ARTICLE XIII

AMENDMENTS

SECTION 1. *Convention, how called.* No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly.

Convention, how called.

SEC. 2. *How the Constitution may be altered.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

How the Constitution may be altered.

ARTICLE XIV

MISCELLANEOUS

SECTION 1. *Indictments.* All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution.

Indictments.

SEC. 2. *Penalty for fighting duel.* No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State.

Penalty for fighting duel.

SEC. 3. *Drawing money.* No money shall be drawn from the treasury but in consequence of appropriations made by law;

Drawing money.

and an accurate account of the receipts and expenditures of the public money shall be annually published.

Mechanics lien.

SEC. 4. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Governor to make appointments.

SEC. 5. *Governor to make appointments.* In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Seat of government.

SEC. 6. *Seat of government.* The seat of government in this State shall remain at the city of Raleigh.

Holding office.

SEC. 7. *Holding office.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

Proviso.

Intermarriage of whites and negroes prohibited.

SEC. 8. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.

INDEX

- Abuses in assessments and contracting debts by municipal corporations, general assembly to prevent. A. 8, S. 4.
- Actions at law and equity suits, no distinction. A. 4, S. 1.
pending when constitution took effect. A. 4, S. 20.
- Acts of general assembly, style of. A. 2, S. 21.
levying taxes, must state object. A. 5, S. 7.
- Agricultural department. A. 3, S. 17.
in connection with university. A. 9, S. 14.
- Alimony, general assembly does not secure. A. 2, S. 10.
- Allegiance to United States government. A. 1, S. 5.
- Alleys, laws authorizing, etc. A. 2, S. 29.
- Amendments. A. 13.
do not vacate existing office. A. 4, S. 33.
- Answer to criminal charge. A. 1, S. 12.
- Apportionment of senators and representatives. A. 2, SS. 4, 5, 6.
- Arms, right to bear. A. 1, S. 24.
- Article seven, general assembly may modify or repeal certain sections. A. 7, S. 14.
- Assemblage, right of. A. 1, S. 25.
- Assessment or collection of taxes, extending time for. A. 2, S. 29.
- Attorney-general advises executive. A. 3, S. 14.
duties of. A. 3, S. 13.
- Auditor, duties of. A. 3, S. 13.
- Bail, excessive. A. 1, S. 14.
- Ballot, elections to be by. A. 6, S. 6.
- Bills of general assembly, read three times. A. 2, S. 23.
- Blind provided for. A. 11, S. 10.
- Board of charities. A. 11, S. 7.
- Boundaries of state. A. 1, S. 34.
- Bridges, laws relating to. A. 2, S. 29.
- Capital punishment. A. 11, S. 2.
- Capitation tax. A. 5, S. 1.
application of proceeds from. A. 5, S. 2.
exemptions. A. 5, S. 1.
- Cemeteries, laws relating to. A. 2, S. 29.
- Charities, public. A. 11.
deaf-mutes and the blind. A. 11, S. 10.
idiots and inebriates. A. 11, S. 9.
provisions for orphans and the poor. A. 11, S. 7.
self-supporting as far as possible. A. 11, S. 11.
- Cities, laws changing names of. A. 2, S. 29.
organized by legislation. A. 8, S. 4.
- Citizenship, restoration to. A. 2, S. 11.
- Civil and criminal actions. A. 4, S. 1.
- Claims against the state. A. 4, S. 9.
- Clerk of superior court, election of. A. 4, S. 16.
removal for inability. A. 4, S. 32.
terms of office of. A. 4, S. 17.
- Clerk of supreme court. A. 4, S. 15.
removal of. A. 4, S. 32.
term of office of. A. 4, S. 15.
- Collection of taxes, extending time for. A. 2, S. 29.
- Collector of taxes, law relieving. A. 2, S. 29.
- Communications. A. 3, S. 6.
- Compulsory education, general assembly may provide. A. 9, S. 15.
- Concealed weapons, carrying not justified. A. 1, S. 24.
- Constitution, how changed. A. 13, S. 2.

- Controversies at law about property. A. 1, S. 19.
- Convention, how called. A. 13.
- Convict labor. A. 11, S. 1.
- Coroner and sheriff. A. 4, S. 24.
- Corporations, municipal. A. 7.
 - charters remain in force till legally changed. A. 7, S. 12.
 - power of general assembly over. A. 7, S. 14; A. 8, S. 4.
- Corporations, other than municipal. A. 8.
 - debts of, how secured. A. 8, S. 2.
 - special charters prohibited. A. 8, S. 1.
- Correction, houses of. A. 11, S. 4.
- Council of state. A. 3, S. 14.
- Counsel allowed defendant. A. 1, S. 11.
- Counties, commissioners divide into districts. A. 7, S. 3.
 - districts have corporate powers as townships. A. 7, S. 4.
 - majority of voters necessary to levy taxes, etc. A. 7, S. 7.
 - money, how drawn from treasury. A. 7, S. 8.
 - officers enter on duty when. A. 7, S. 10.
 - of townships. A. 7, S. 5.
 - school districts. A. 9, S. 3.
 - fund. A. 9, S. 5.
- Counties, taxes to be ad valorem. A. 7, S. 9.
 - township trustees assess property. A. 7, S. 6.
- County treasurer. A. 7, S. 1.
- County commissioners, election and duty of. A. 7, SS. 1, 2.
- Courts to be open. A. 1, S. 35.
 - inferior, laws relating to establishment of. A. 2, S. 29; A. 4, S. 12.
 - kinds of. A. 4, S. 2.
- Criminal and civil action. A. 4, S. 1.
 - courts for cities and towns. A. 4, S. 14.
 - prosecutions. A. 1, S. 11.
- Criminal charges, answer to. A. 1, S. 12.
- Deaf-mutes provided for. A. 11, S. 10.
- Death punishment. A. 11, S. 2.
- Debt does not affect homestead. A. 10, S. 3.
 - county, city or town cannot contract, except by majority of qualified voters A. 7, S. 7.
 - imprisonment for. A. 1, S. 16.
 - in aid of rebellion, void. A. 7, S. 13.
 - restrictions upon increase of public, etc. A. 5, S. 4.
 - what bonds declared invalid. A. 1, S. 6.
- Declaration of rights. A. 1.
- Deeds, laws giving effect to. A. 2, S. 29.
- Department of agriculture. A. 3, S. 17.
- Disqualification for office. A. 6, S. 8; A. 14, S. 7.
 - dueling disqualifies. A. 14, S. 2.
- Divorce, general assembly does not grant. A. 2, S. 10.
- Education, board of. A. 9, S. 8.
 - county school fund. A. 9, S. 5.
 - encouraged. A. 1, S. 27; A. 9, S. 1.
 - expenses. A. 9, S. 13.
 - first session of. A. 9, S. 11.
 - officers. A. 9, S. 9.
 - power of. A. 9, S. 10.
 - property devoted to. A. 9, SS. 4, 5.
 - quorum. A. 9, S. 12.
- Election of officers by general assembly, viva voce. A. 2, S. 9.

- Elections, by people by ballot and by general assembly, viva voce. A. 6, S. 6.
 contested, returns of. A. 3, S. 3.
 fee. A. 1, S. 10.
 frequent. A. 1, S. 28.
- Electors, qualifications of. A. 6, SS. 1, 2, 3.
 registration of. A. 6, SS. 3, 4.
- Eligibility to office. A. 6.
- Emergency judges. A. 4, S. 11.
- Emoluments, exclusive, none. A. 1, S. 7.
 hereditary. A. 1, S. 30.
- Entails to be regulated. A. 2, S. 15.
- Enumeration of rights not to impair others retained by people. A. 1, S. 37.
- Equity suits and actions at law, distinction abolished. A. 4, S. 1.
 pending when constitution took effect. A. 4, S. 20.
- Evidence against himself, criminal not compelled to give. A. 1, S. 11.
- Executive, attorney-general advises. A. 3, S. 14.
 department of. A. 3.
 distinct. A. 1, S. 8.
- officers. A. 3, S. 1.
 compensation. A. 3, S. 15.
 duties. A. 3, S. 13.
 reports of. A. 3, S. 7.
 terms of office of. A. 3, S. 1.
- seal of state. A. 3, S. 16.
- vacancy in, how filled. A. 3, S. 13.
- Exemption, personal property. A. 10, S. 1.
 by reason of military duty, etc. A. 12, S. 4.
 property of *feme covert* not liable for husband's debts. A. 10, S. 6.
- Ex post facto* laws. A. 1, S. 32.
- Extra session of general assembly. A. 3, S. 9.
- Feigned issues abolished. A. 4, S. 1.
- Ferries, laws relating to. A. 2, S. 29.
- Fines, excessive. A. 1, S. 14.
 laws remitting fines, etc. A. 2, S. 29.
- Forfeitures, laws remitting. A. 2, S. 29.
- Freedom of the press. A. 1, S. 20.
- Fundamental principles, frequent recurrence to. A. 1, S. 29.
- General assembly, acts, style of. A. 2, S. 21.
 article seven may be modified or repealed by. A. 7, S. 14.
 bills and resolutions read three times. A. 2, S. 23.
 compulsory education may be enforced by. A. 9, S. 15.
 elections by, to be viva voce. A. 6, S. 6.
 entails regulated by. A. 2, S. 15.
 extra sessions. A. 2, S. 28; A. 3, S. 9.
 journals kept. A. 2, S. 16.
 protests entered on. A. 2, S. 17.
- General assembly, meetings of, when. A. 2, S. 2.
 members, election for, when. A. 2, S. 27.
 oath of. A. 2, S. 24.
 office a disqualification. A. 14, S. 7.
 terms commence with election. A. 2, S. 25.
 vacancies, how filled. A. 2, S. 13.
 municipal corporations controlled by. A. 7, S. 14.
 names, personal, not changed by. A. 2, S. 11.
 nonnavigable streams, laws relating to. A. 2, S. 29.
 officers of, election, viva voce. A. 2, S. 9.
 pay of. A. 2, S. 28.
 president of senate. A. 2, S. 19.
 speaker of house. A. 2, S. 18.
 powers of. A. 2, S. 22.

- in relation to divorce and alimony. A. 2, S. 10.
- in relation to private or special legislation. A. 2, S. 29.
- representation apportioned by. A. 2, SS. 4, 5.
- revenue. A. 2, S. 14.
- schools provided by. A. 9, S. 2.
- university to be maintained by. A. 9, SS. 6, 7.
- yeas and nays. A. 2, SS. 14, 26.
- Government, allegiance to United States. A. 1, S. 5.
- internal, of state. A. 1, S. 3.
- origin of. A. 1, S. 2.
- seat of, remains at Raleigh. A. 14, S. 6.
- Governor, commands militia. A. 3, S. 8.
- commutations, pardons, reprieves. A. 3, S. 6.
- compensation. A. 3, S. 15.
- duties performed by lieutenant-governor, when. A. 3, S. 12.
- extra sessions called by. A. 3, S. 9.
- impeachment of. A. 3, S. 12.
- justices of peace, appointed by, when. A. 7, S. 11.
- lieutenant, qualification of. A. 3, S. 2.
- oath of office. A. 3, S. 4.
- officers appointed by. A. 3, S. 10; A. 14, S. 5.
- qualification of. A. 3, S. 2.
- resident of. A. 3, S. 5.
- vacancy in office of. A. 3, S. 12.
- Health, laws relating to. A. 2, S. 29.
- Habeas Corpus*. A. 1, S. 21.
- Hereditary emoluments. A. 1, S. 30.
- Highways, laws authorizing, etc. A. 2, S. 29.
- Homestead and exemption. A. 10, S. 2.
- benefit of widow in. A. 10, S. 5.
- exempted from debt. A. 10, S. 3.
- laborer's lien attaches. A. 10, S. 4.
- notes, exempt from tax. A. 5, S. 3.
- privity examination of wife to dispose of. A. 10, S. 8.
- Houses of correction. A. 11, S. 4.
- Houses of refuge. A. 11, S. 5.
- House of Representatives, representatives, apportionment. A. 2, S. 5.
- officers of. A. 2, S. 18.
- qualification for. A. 2, S. 8.
- ratio of. A. 2, S. 6.
- term, begins when. A. 2, S. 25.
- Husband can insure life for benefit of family. A. 10, S. 7.
- Idiots provided for. A. 11, S. 9.
- Immigration, department of. A. 3, S. 17.
- Impeachment. A. 4, S. 4.
- court of. A. 4, S. 3.
- of governor. A. 3, S. 12.
- Imprisonment for debt. A. 1, S. 16.
- except by law, wrong. A. 1, S. 17.
- income tax. A. 5, S. 3.
- Indictments for crime committed before constitution took effect. A. 14, S. 1.
- Inebriates. A. 11, S. 9.
- Inferior courts. A. 4, S. 12.
- officers of. A. 4, S. 30.
- Insane, provided for. A. 11, S. 10.

- Institutions, charitable. A. 11.
 - penal. A. 11.
 - public, annual reports from. A. 3, S. 7.
 - self-supporting as far as possible. A. 11, S. 11.
 - sexes to be separated. A. 11, S. 6.
- Instruction, superintendent of public. A. 3, S. 13.
- Intermarriage of whites and negroes prohibited. A. 14, S. 8.
- Internal government of state. A. 1, S. 3.
- Issues of fact, by whom tried and how waived. A. 4, S. 13.
- Judges, election, terms of, etc. A. 4, S. 21.
 - fees, salaries, emoluments. A. 4, S. 18.
 - removal of, for inability. A. 4, S. 31.
 - residence of. A. 4, S. 11.
 - special or emergency. A. 4, S. 11.
- Judicial department. A. 4.
 - districts for superior courts. A. 4, S. 10.
 - general assembly not to deprive of jurisdiction. A. 4, S. 12.
 - powers, division of. A. 4, S. 2.
 - terms of first officers under constitution. A. 4, S. 26.
 - vacancies. A. 4, S. 25.
- Judicial remedy, allowed all. A. 1, S. 35.
- Judiciary distinct. A. 1, S. 8.
- Jurisdiction, courts inferior to supreme. A. 4, S. 12.
 - justices of the peace. A. 4, S. 27.
 - supreme court. A. 4, S. 8.
- Jurors, laws relating to pay of. A. 2, S. 29.
- Jury, right of. A. 1, S. 13.
 - sacred and inviolable. A. 1, S. 19.
 - trial by, waived. A. 4, S. 13.
- Justices of the peace, governor appoints, when. A. 7, S. 11.
 - jurisdiction of. A. 4, S. 27.
 - laws relating to appointment of. A. 2, S. 29.
 - vacancies in office. A. 4, S. 28.
- Labor, etc., laws regulating. A. 2, S. 29.
- Laborers and mechanics' lien. A. 14, S. 4.
 - attaches to homestead. A. 10, S. 4.
- Law of land, no person imprisoned, or deprived of life, etc., but by. A. 1, S. 17.
- Laws, *ex post facto* and retrospective. A. 1, S. 32.
 - private, thirty days notice before passage. A. 2, S. 12.
 - what in force. A. 4, S. 19.
- Legislative department, distinct. A. 1, S. 8.
- Legislature, two branches of. A. 2, S. 1.
 - provide for organizing towns, etc. A. 8, S. 4.
 - trials other than jury. A. 1, S. 13.
- Legitimation, general assembly can pass general laws for. A. 2, S. 11.
- Liberty, deprivation of, except by law. A. 1, S. 17.
 - religious. A. 1, S. 26.
 - restraint of, remedied. A. 1, S. 18.
 - warrants without evidence, dangerous to. A. 1, S. 15.
- Lien of laborers and mechanics. A. 14, S. 4.
- Lieutenant-governor, president of senate, duties of. A. 3, S. 11.
 - when governor. A. 3, S. 12.
- Literary fund, board of education to succeed to rights of. A. 9, S. 10.
- Local legislation prohibited. A. 2, S. 29.
- Manufacturing, laws regulating. A. 2, S. 29.
- Marriages between whites and negroes forbidden. A. 14, S. 8.
- Married woman, husband can insure life for benefit of. A. 10, S. 7.
 - privity examination of, to dispose of homestead. A. 10, S. 8.
 - property of, not liable for husband's debts. A. 10, S. 6.
- Mechanics' lien. A. 14, S. 4.

- Men, equality, rights of. A. 1, S. 1.
- Militia. A. 1, S. 24; A. 12.
 - exemptions from duty. A. 12, S. 4.
 - governor commands. A. 3, S. 8; A. 12, S. 3.
 - organization of. A. 12, S. 2.
 - who liable to bear arms. A. 12, S. 1.
- Mining, laws regulating. A. 2, S. 29.
- Money, how drawn from state treasury. A. 14, S. 3.
 - county or township treasury. A. 7, S. 8.
 - paid into treasury, refunding. A. 2, S. 29.
- Monopolies are injurious. A. 1, S. 31.
- Mortgages given for price of home, etc. A. 5, S. 3.
- Municipal corporations. A. 7.
 - cannot contract debt except by majority of qualified voters. A. 7, S. 7.
 - charters remain in force till changed. A. 7, S. 12.
 - general assembly to provide for organization of; taxation, etc., by. A. 8, S. 4.
 - power of general assembly over. A. 7, S. 14; A. 8, S. 4.
 - special charter prohibited. A. 8, S. 4.
- Names of cities, towns and townships, laws changing. A. 2, S. 29.
- Names, personal, how changed. A. 2, S. 11.
- Normal school to be maintained by general assembly at university. A. 9, S. 14.
- Notes given for price of home, not taxable. A. 5, S. 3.
- Nuisances, laws relating to abatement of. A. 2, S. 29.
- Oath of governor. A. 3, S. 4.
- Oath of member of general assembly. A. 2, S. 24.
- Oath of office. A. 6, S. 7.
- Office, cannot hold two. A. 14, S. 7.
 - disqualification. A. 6, S. 8.
 - dueling disqualifies for. A. 14, S. 2.
 - eligibility to. A. 6.
 - qualification, property, none. A. 1, S. 22.
- Officers, county. A. 7, SS. 1, 10.
 - first elected. A. 4, S. 26.
 - what appointed by governor. A. 3, S. 10; A. 14, S. 5.
- Orphans, houses for. A. 11, S. 8.
 - provision for. A. 11, S. 7.
- Pardons. A. 3, S. 6.
- Peace, soldiers quartered in time of. A. 1, S. 36.
- Penalties, laws remitting. A. 2, S. 29.
- Penitentiary. A. 11, S. 3.
 - convict labor. A. 11, S. 1.
 - self-supporting as far as possible. A. 11, S. 11.
 - sexes separated. A. 11, S. 6.
- People, right of, to assemble together. A. 1, S. 25.
- Perpetuities, injurious. A. 1, S. 31.
 - general assembly shall prevent. A. 2, S. 15.
- Political power and government. A. 1, S. 2.
 - societies in secret dangerous. A. 1, S. 25.
- Poll tax. A. 5, S. 1.
- Poor, provision for. A. 11, S. 7.
- Power of general assembly. A. 2, S. 22.
 - to suspend laws, injurious. A. 1, S. 9.
- Powers, executive, judicial and legislative, distinct. A. 1, S. 8.
 - judicial, division of. A. 4, S. 2.
- Press, freedom and abuse of. A. 1, S. 20.
- Principles, recurrence to fundamental. A. 1, S. 29.
- Prisoners, health and comfort secured. A. 11, S. 6.
- Private laws. A. 2, SS. 11, 12.
 - local or special legislation. A. 2, S. 29.
- Privileges, exclusive, none. A. 1, S. 7.

- Property, controversies at law about. A. 1, S. 19.
- deprivation of, except by law, wrong. A. 1, S. 17.
- devoted to education. A. 9, S. 4.
- exemptions from taxation. A. 5, S. 5.
- qualifications, none. A. 1, S. 22.
- Prosecution, criminal. A. 1, S. 11.
- Protest, against act or resolves, by whom and when made. A. 2, S. 17.
- Public debt, increase of, restricted, etc. A. 5, S. 4.
- what bonds declared invalid. A. 1, S. 6.
- Public moneys, how drawn. A. 14, S. 3.
- Public schools, general assembly to provide for. A. 9, S. 2.
- Punishment penal institutions and public charities. A. 11.
- cruel or unusual. A. 1, S. 14; A. 14, S. 1.
- Qualification and election of members of general assembly, each house judge of.
- A. 2, S. 22.
- Rebellion, debt in aid of, not to be paid. A. 7, S. 13.
- Recurrence to fundamental principles. A. 1, S. 29.
- Refuge, houses of. A. 11, S. 5.
- Register of deeds. A. 7, S. 1.
- Registration of electors. A. 6, SS. 3, 4.
- Religious liberty. A. 1, S. 26.
- scruples against bearing arms. A. 12, S. 1.
- Removal of judges. A. 4, S. 31.
- of clerks. A. 4, S. 32.
- Representation and taxation. A. 1, S. 23.
- Reprieves. A. 3, S. 6.
- Retrospective laws. A. 1, S. 32.
- Revenue. A. 2, S. 14; A. 5.
- Right of assemblage. A. 1, S. 25.
- of jury. A. 1, S. 13.
- of session, none. A. 1, S. 4.
- to bear arms. A. 1, S. 24.
- to suspend laws, injurious. A. 1, S. 9.
- Rights, declaration of. A. 1.
- of men. A. 1, SS. 1, 37.
- Salaries and fees of officers of judicial department, general assembly regulates.
- A. 4, S. 18.
- Sanitation, laws relating to. A. 2, S. 29.
- School districts, laws establishing or changing lines. A. 2, S. 29.
- Schools, attendance of children. A. 9, S. 15.
- Schools, divided into districts. A. 9, S. 3.
- fund. A. 9, S. 5.
- provided by legislature. A. 9, S. 2.
- races separate. A. 9, S. 2.
- term, six months required. A. 9, S. 3.
- Seal of state. A. 3, S. 16.
- Search warrants without evidence wrong. A. 1, S. 15.
- Seat of government at Raleigh. A. 14, S. 6.
- Secession, no right of. A. 1, S. 4.
- Secretary of state, duties of. A. 3, S. 13.
- Senate presiding officer. A. 2, S. 19.
- pro tem, speaker, when elected. A. 2, S. 20.
- Senators, number of. A. 2, S. 3.
- president of. A. 2, S. 19.
- qualifications for. A. 2, S. 7.
- regulating senatorial districts. A. 2, S. 4.
- senatorial officers. A. 2, S. 20.
- Separation of governmental powers. A. 1, S. 8.
- Sexes separated in confinement. A. 11, S. 6.
- Sheriff and coroner. A. 4, S. 24.

- Slavery prohibited. A. 1, S. 33.
- Societies, secret political, dangerous. A. 1, S. 25.
- Soldiers, how quartered. A. 1, S. 36.
- Solicitor, how elected. A. 4, S. 23.
- Special courts. A. 4, S. 14.
- Special legislation, powers of general assembly as to. A. 2, S. 29.
- State boundaries. A. 1, S. 34.
 - claims against. A. 4, S. 9.
 - internal government. A. 1, S. 3.
- Statistics, department of. A. 3, S. 17.
- Streets, laws authorizing, etc. A. 2, S. 29.
- Suffrage and eligibility to office. A. 6.
- Superintendent of public instruction. A. 3, S. 13.
 - reports of county school fund to be made. A. 9, S. 5.
- Superior court, open at all times except for jury trials. A. 4, S. 22.
 - clerk, his election. A. 4, S. 16.
 - removal from office. A. 4, S. 32.
 - term. A. 4, S. 17.
 - vacancy. A. 4, SS. 2, 9.
 - districts. A. 4, S. 10.
 - judges, election and term. A. 4, S. 21.
 - residence. A. 4, S. 11.
 - rotation. A. 4, S. 11.
 - solicitor for each district. A. 4, S. 23.
 - special term. A. 4, S. 11.
 - terms, annually in counties. A. 4, S. 10.
 - transaction of business, to be open for. A. 4, S. 22.
- Supreme court clerk. A. 4, S. 15.
 - clerk, removal from office. A. 4, S. 32.
 - jurisdiction. A. 4, SS. 8, 9.
 - justices. A. 4, S. 6.
 - election and terms of. A. 4, S. 21.
 - terms of. A. 4, S. 7.
- Surveyor, county. A. 7, S. 1.
- Suspending laws without consent of representatives, forbidden. A. 1, S. 9.
- Taxation, ad valorem and uniform. A. 5, S. 3.
 - and revenue. A. 1, S. 23; A. 5.
 - except for necessary expenses, not levied by county, city or town without assent of majority of voters. A. 7, S. 7.
 - homestead notes exempt. A. 5, S. 3.
 - income. A. 5, S. 3.
 - levied by county commissioners. A. 5, S. 6.
 - of county to be ad valorem. A. 7, S. 9.
 - of purchases and sales retrospectively not to be passed. A. 1, S. 32.
 - property, exemptions from. A. 5, S. 5.
- Taxes, acts to levy, to state object. A. 5, S. 7.
- Towns, etc., organized by legislature. A. 8, S. 4.
- Towns, laws changing names of. A. 2, S. 29.
- Townships, officers of. A. 7, S. 5.
 - laws changing names of. A. 2, S. 29.
 - laws erecting, changing lines. A. 2, S. 29.
- Trade, laws regulating. A. 2, S. 29.
- Trials on against state. A. 4, S. 5.
- Treasurer, duties of. A. 3, S. 13.

- University, agricultural department of, mechanics, mining and normal instruction connected with. A. 9, S. 14.
- benefits of. A. 9, S. 7.
- election of trustees. A. 9, S. 6.
- general assembly shall maintain. A. 9, S. 7.
- maintenance of. A. 9, S. 6.
- property devoted to. A. 9, S. 7.
- Vacancies in general assembly. A. 2, S. 13.
- other. A. 3, SS. 12, 13; A. 4, SS. 25, 28, 29.
- Vagrants, houses of correction for. A. 11, S. 4.
- Warrants without evidence injurious. A. 1, S. 15.
- Whites and negroes cannot intermarry. A. 14, S. 8.
- separated in schools. A. 9, S. 2.
- Widow, homestead benefits. A. 10, S. 5.
- Wills, laws giving effect to. A. 2, S. 29.
- Yeas and nays, when entered. A. 2, SS. 14, 26.

PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1927

CHAPTER 1

AN ACT TO AMEND SECTION 4173, CHAPTER 82 OF
THE CONSOLIDATED STATUTES RELATING TO THE
PUNISHMENT OF CERTAIN MISDEMEANORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand one hundred and seventy-three, chapter eighty-two, of the Consolidated Statutes of North Carolina be amended by inserting after the word "jail" and before the word "for" in line five of said section the following words "or State prison."

Retroactive
punishment.

SEC. 2. That all laws and clauses of laws in conflict with this act be, and the same are, hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of January, A. D. 1927.

CHAPTER 2

AN ACT TO AMEND SECTION 4488 OF THE CONSOLIDATED STATUTES RELATING TO THE DISPOSAL OF CARCASSES OF ANIMALS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and eighty-eight of the Consolidated Statutes be and the same is hereby amended as follows: In line five of said section between the word "fowl" and the semicolon insert the following: "and it shall be unlawful for any such person, firm, or corpo-

Removal of
carcasses.

ration to remove said carcasses from the premises over which he shall have charge to the premises of any other person, firm, or corporation, without the written permission of the person having charge of said premises and without burying the same as herein provided."

Repealing clause.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of January, A. D. 1927.

CHAPTER 3

AN ACT REQUIRING THE ATTORNEY FOR BUNCOMBE COUNTY TO ASSIST THE SOLICITOR OF THE NINETEENTH JUDICIAL DISTRICT IN THE PREPARATION AND TRIAL OF THE CRIMINAL DOCKET IN THE SUPERIOR COURT OF BUNCOMBE COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Employment
authorized.

SECTION 1. That the Board of Commissioners for Buncombe County be, and are hereby authorized and fully empowered to employ for a fixed period of time a duly licensed attorney authorized to practice as an attorney and counsellor in the courts of the State of North Carolina as attorney for said county, and to fix his salary, to be paid in equal monthly installments at such an amount as in their discretion they may deem advisable.

Salary.

Aid to State
Solicitor.

SEC. 2. That from and after the date of ratification of this act, it shall be the duty of the attorney for Buncombe County to aid and assist the solicitor of the Nineteenth Judicial District in the preparation, trial, and prosecution of the criminal docket in the Superior Court of Buncombe County, in said district.

Ratifying clause.

SEC. 3. That this act shall be in full force and effect from or after date of ratification.

Repealing clause.

SEC. 4. That all laws and clauses of laws in conflict with this act be, and the same are hereby repealed.

Ratified this the 27th day of January, A. D. 1927.

CHAPTER 4

AN ACT TO PROVIDE FOR THE APPOINTMENT OF A MEMBER ON THE BENNETT MEMORIAL COMMISSION TO FILL THE VACANCY CAUSED BY THE DEATH OF COLONEL BENNEHAN CAMERON.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 77 of the Public Laws of North Carolina for the session of one thousand nine hundred and twenty-three and chapter six of the Public Laws of North Carolina for the session of one thousand nine hundred and twenty-five be amended so as to provide,

1st: That John Sprunt Hill be and he is hereby appointed a member of the Bennett Place Memorial Commission to fill the vacancy caused by the death of Colonel Bennehan Cameron.

Appointment as member of Commission.

2nd: That R. O. Everett be and he is hereby appointed chairman of the Bennett Place Memorial Commission to fill the vacancy caused by the death of Colonel Bennehan Cameron.

Appointment as chairman.

3rd: That the other members of the Bennett Place Memorial Commission, to-wit: Mrs. Benjamin N. Duke, Mrs. Edward J. Parrish, Miss Lida Carr Vaughan, Mr. W. T. Bost, Dr. Frank C. Brown, Prof. R. D. W. Connor, Mr. Samuel Tate Morgan, Jr., together with R. O. Everett and John Sprunt Hill be and they are appointed for life, or until otherwise provided by the General Assembly.

Commissioners appointed for life.

SEC. 4. All laws and clauses of laws in conflict with this act are repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 27th day of January, A. D. 1927.

CHAPTER 5

AN ACT TO AMEND SECTION 3 OF CHAPTER 35 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1924, RELATING TO BROKERAGE CHARGES ON MORTGAGE LOANS IN TRANSYLVANIA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter thirty-five of the Public Laws of the extra session of one thousand nine hundred and twenty-four is hereby amended by striking out the period

Law extended.

after the word "McDowell" in line two of said section three and adding the words "and Transylvania."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1927.

CHAPTER 6

AN ACT TO PROHIBIT THE USE OF THE NAME OF A DENOMINATIONAL COLLEGE IN CONNECTION WITH A DANCE OR DANCE HALL.

The General Assembly of North Carolina do enact:

Use of name
of colleges
forbidden.

SECTION. 1. That it shall be unlawful for any person, firm, corporation, club or society, by whatsoever name called, to use in connection with any dance, or dance hall, by advertisement, announcement, or otherwise, the name of any college, or any class or organization of any college operated and conducted by a religious denomination, unless the written permission of the Dean of such college is given, permitting and allowing the use of the name of such denominational college, or a class or organization of the same in connection with such dance, or dance hall.

Written
permission.

Misdemeanor.

SEC. 2. That any person violating any of the provisions of this act shall be guilty of a misdemeanor, and subject to a fine of not less than one hundred dollars (\$100) or imprisonment for not less than sixty days.

Punishment.

Repealing clause.

SEC. 3. That all laws or clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 28th day of January, A. D. 1927.

CHAPTER 7

AN ACT TO AMEND SECTION 65 (a) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-five (a) of the Consolidated Statutes of North Carolina as amended by the extra session of nineteen hundred and twenty-one, chapter sixty-five, be and the same is hereby amended, by adding at the end of the paragraph following the word "Pasquotank," the words "Rowan and Martin." Section amended.
Counties added.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 29th day of January, A. D. 1927.

CHAPTER 8

AN ACT TO AMEND SECTION 7575 OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENTS TO BE MADE BY THOSE ENTERING LAND TO THE SECRETARY OF STATE, INCREASING THE AMOUNT TO BE PAID BY THOSE ENTERING LAND IN MOORE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand five hundred and seventy-five of the Consolidated Statutes be amended by adding at the end thereof the following proviso: "Provided that for each acre of land entered in Moore County, North Carolina, there shall be paid to the State Treasurer the sum of seven dollars." Section amended.
Price.

SEC. 2. That this act shall apply to Moore County only. Application.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 1st day of February, A. D. 1927.

CHAPTER 9

AN ACT TO CLARIFY AND DECLARE THE MEANING AND INTERPRETATION OF SECTION 45 (a), SCHEDULE B, CHAPTER 101 (REVENUE ACT) OF 1925, RELATING TO THE COLLECTION, BY COUNTIES, OF PRIVILEGE TAXES ON CONTRACTORS.

Preamble.
Misunderstanding
as to law.

Whereas, some misunderstanding exists as to the construction of Section 45 (a), schedule B, chapter 101 of the Public Laws of one thousand nine hundred and twenty-five, relating to the collection, by counties, of privilege taxes on contractors under this schedule, and

Preamble. Ruling
of Department
of Revenue.

Whereas, the Department of Revenue ruled that no county was authorized or permitted to levy and collect a tax under this schedule except the county in which the contractor maintained his, or its, principal office or place of business in the State, or in case of a nonresident maintaining no permanent office or place of business in this State, then only the county in which the contractor first commenced operations, and

Preamble. Rule
uniform and
correct.

Whereas; this has been the uniform rule under which said tax has been levied and collected, and is the true and correct meaning and interpretation of said act: Now, therefore,

The General Assembly of North Carolina do enact:

Interpretation
of law.

SECTION 1. That the correct interpretation and meaning of section 45 (a), schedule B, chapter 101 of the Public Laws of one thousand nine hundred and twenty-five was and is that only one county tax should be levied and collected under said act, and that the county entitled to levy and collect said tax under said section and schedule of said act is the county in which the contractor maintains his or its principal office or place of business in the State, and in the case of a nonresident maintaining no permanent office or place of business in the State, then only the county in which the contractor first commenced or commences operations.

Only one county
tax.

County entitled
to levy tax.

County entitled
to tax non-
residents.

Taxation
forbidden.

SEC. 2. That no county in the State of North Carolina except the county mentioned in section 1 of this act was or shall be permitted to levy and collect any tax under section 45 (a), schedule B, chapter 101 of the Public Laws of one thousand nine hundred and twenty-five.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 1st day of February, A. D. 1927.

CHAPTER 10

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION, UNDER CERTAIN CONDITIONS, TO CONTRIBUTE TOWARD THE COST OF A BRIDGE LOCATED IN VIRGINIA.

Whereas, State Highway Route No. 26, from Sparta, North Carolina, to the Virginia line now meets the State Highway of Virginia at a ford on New River, approximately on the State line, which river, at some points, constitutes the boundary line between the States of North Carolina and Virginia; and

Preamble. Present meeting of highways.

Whereas, it appears that upon a re-location of said route No. 26, a much cheaper bridge site across New River may be found at a point wholly within Virginia, just over the State line: Now, therefore,

Preamble. Better bridge site located.

The General Assembly of North Carolina do enact:

SECTION 1. That the North Carolina State Highway Commission is hereby empowered and authorized, if it shall find from the report of the locating engineers, that it will be more economical and yet serve the interest of the State of North Carolina equally as well or better, to meet the highway of the State of Virginia at some point where New River does not constitute the boundary line; and, in that event, the said North Carolina State Highway Commission is nevertheless authorized and empowered to expend from the funds available for that purpose one-half of the cost of said bridge across New River whether the location be on the State line, or wholly within the State of Virginia, but near the State line.

Change authorized.

Expenditure authorized.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict are hereby repealed.

Repealing clause.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 1st day of February, A. D. 1927.

CHAPTER 11

AN ACT TO AMEND SECTIONS 4242 AND 4245 OF THE CONSOLIDATED STATUTES WITH REFERENCE TO INCENDIARISM.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section four thousand two hundred and forty-two by adding after the words "set fire to" in line two thereof the following: "or burn or cause to be burned, or aid,

Law extended.

counsel or procure the burning of," and by striking out the word "to" after the word "or" and before the word "any" in the second line of said section.

Law extended.

SEC. 2. Amend section four thousand two hundred and forty-five by inserting after the word "to" in line five the following: "or burn or cause to be burned, or aid, counsel or procure the burning of."

Repealing clause.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 5th day of February, A. D. 1927.

CHAPTER 12

AN ACT TO PROVIDE FOR THE NEGOTIATION AND SALE OF NOTES OF THE STATE UNDER CERTAIN CIRCUMSTANCES.

The General Assembly of North Carolina do enact:

Finding by Governor and Council.

SECTION. 1. Whenever it shall appear by formal finding of the Governor and Council of State, within seven days before any bonds or notes of the State or any interest thereon shall fall due, that it is advisable to issue notes of the State to provide for the renewal or payment of such bonds, notes or interest and that the State Treasurer is unable for any reason to negotiate or to issue such notes, it shall be the duty of the chief clerk of the State treasury, if the issuance of such notes shall have been authorized by law, upon certification to him of such finding, and in the name of the State Treasurer, to make all necessary negotiations and to sign and deliver such notes for value and to attach thereto the seal of the State Treasurer.

Disability of State Treasurer.

Duty of Chief Clerk of State Treasury.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 5th day of February, A. D. 1927.

CHAPTER 13

AN ACT TO AMEND SECTION 6460 OF THE CONSOLIDATED STATUTES, VOLUME 2, RELATING TO MEDICAL EXAMINATION REQUIRED FOR INSURANCE.

The General Assembly of North Carolina do enact:

Section and amendatory acts repealed.

SECTION 1. That section six thousand four hundred and sixty of the Consolidated Statutes, volume two, and all acts amendatory thereof, be and the same is hereby stricken out, and the following inserted in lieu thereof:

"6460. *Medical examination required.* No life insurance company organized under the laws of or doing business in this State shall enter into any contract of insurance in any twelve months' period in an amount in excess of five thousand dollars (\$5,000) upon any one life within this State without having previously made or caused to be made a prescribed medical examination of the insured by a registered medical practitioner; and *provided further*, that where there has been no medical examination the policy shall not be rendered void nor shall payment be resisted on account of any misrepresentation as to the physical condition of the applicant, except in cases of fraud; and *provided further*, that this section shall not apply to contracts of insurance issued under the group plan."

Limitation on life insurance without medical examination.

Policies issued without examination voided by fraud only.

Proviso: group insurance.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1927.

CHAPTER 14

AN ACT TO AMEND SECTION 2623, VOLUME 1, OF THE CONSOLIDATED STATUTES, RELATING TO CITY OR TOWN CEMETERIES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section three of section two thousand six hundred and twenty-three, of the Consolidated Statutes, volume one, be and the same is hereby amended by inserting after the word "acres" and before the word "for" in line two of said sub-section, the following: "In cities or towns having a population of more than twenty thousand the number of acres shall be in the discretion of the governing body of said city."

Section amended.

Discretion of governing body.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1927.

CHAPTER 15

AN ACT TO AMEND SECTION 633 OF THE CONSOLIDATED STATUTES, RELATING TO APPEALS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six hundred and thirty-three (633) of the Consolidated Statutes be and the same is amended as follows: Strike out the period in line eight after the word "clerk," and add the following words, to-wit: Upon due notice, in writing to be served on the appellee and a copy of which shall be filed with the clerk of the Superior Court.

Time for taking
appeals.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1927.

CHAPTER 16

AN ACT TO AMEND SECTION 86 OF ARTICLE 13, CHAPTER 1, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RESPECTING SALES OF REAL ESTATE BY ADMINISTRATORS AND VALIDATING CERTAIN SALES HERETOFORE HELD.

The General Assembly of North Carolina do enact:

SECTION 1. That section eighty-six of article thirteen, chapter one, of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "not exceeding two years" in line six of said section and by inserting, in said line six after the word "sale," the following: in such a manner as to size of lots, place of sale, terms of credit and security for payment of purchase money as shall be fixed in the order of sale, and if upon a time sale.

Limitation of
time stricken out.

Regulation of
terms of sale.

Sale validated.

SEC. 2. That all sales of land heretofore conducted under authority of said section, article and chapter, in which the deferred payments were extended over a period longer than two years, be and the same are hereby validated: *Provided*, that nothing in this act shall affect pending litigation.

Proviso: pending
litigation not
affected.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of February, A. D. 1927.

CHAPTER 17

AN ACT TO AMEND CHAPTER 101 OF THE PUBLIC LAWS OF 1925, BEING AN ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

SECTION 1. Amend chapter one hundred and one of the Public Laws of one thousand nine hundred and twenty-five entitled, "An Act to Raise Revenue" by inserting in line eighteen of subsection three of section six of said act after the word "State" and before the comma the following words: "or domesticated in this State and at least one-fourth of the property so passing is for the benefit of the inhabitants of the State of North Carolina."

Section amended.

Corporations
relieved from
tax.

SEC. 2. This act shall not apply to bequests or legacies upon which the tax has been paid prior to the ratification of the act.

Taxes heretofore
paid.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 11th day of February, A. D. 1927.

CHAPTER 18

AN ACT TO PROHIBIT ANY STATE, COUNTY, TOWNSHIP OR MUNICIPAL OFFICER TO USE OR CAUSE TO BE USED FOR ANY PURPOSE WHATSOEVER, ANY AUTOMOBILE OR OTHER ARTICLE OF PERSONAL PROPERTY SEIZED BY SUCH OFFICER IN HIS OFFICIAL CAPACITY UNTIL AN ORDER IS MADE BY THE PROPER COURT AS TO THE FINAL DISPOSITION OF SAID SEIZED PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any State, county, township or municipal officer to use or cause to be used for any purpose whatsoever any automobile or other article of personal property seized by said officer for the reason that the owner of said property or one in possession thereof at time of seizure has violated the terms of the State or Federal prohibition laws or any other laws, until the respective rights of the owner, or person in possession at time of seizure, or mortgagee if one should intervene, are passed upon by the proper court, and final order is made as to proper disposition of said personal property so seized.

Use of seized
property
forbidden.

SEC. 2. That it shall be the duty of the officer seizing said automobile or other personal property to store same in a safe and suitable place, until final disposition is ordered.

Property to be
stored.

Misdemeanor. SEC. 3. That any officer or officers violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not to exceed fifty dollars or imprisoned not to exceed thirty days.

Punishment. SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause. SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1927.

CHAPTER 19

AN ACT TO AMEND SECTION 691 AND SECTION 72 OF THE CONSOLIDATED STATUTES, VOLUME 1, RELATING TO JUDICIAL SALES AND SALES OF PERSONAL PROPERTY BY EXECUTORS OR ADMINISTRATORS.

The General Assembly of North Carolina do enact:

Section amended. SECTION 1. That section six hundred and ninety-one of the Consolidated Statutes, volume one, be and the same is hereby amended by adding at the end of said section the following: "Provided, a certain hour for such sales shall be named and the sale shall begin within one hour after the time fixed, unless postponed as provided by law, or delayed by other sales."

Proviso: time limit.

Section amended. SEC. 2. That section seventy-two of the Consolidated Statutes, volume one, be and the same is hereby amended by inserting after the letters "p. m." and before the semicolon in line five of said section, the following: "Provided, a certain hour for such sales shall be named and the sale shall begin without one hour after the time fixed, unless postponed as provided by law, or delayed by other sales."

Proviso: time limit.

Repealing clause. SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1927.

CHAPTER 20

AN ACT TO APPOINT MISS MARTHA ANDREWS A MEMBER OF THE COMMISSION ON THE REPRODUCTION OF CANOVA'S STATUE OF WASHINGTON.

The General Assembly of North Carolina do enact:

Law amended. SECTION 1. That chapter three hundred and three of the Public Laws of North Carolina for the session one thousand nine hundred and twenty-five be amended by adding to section two providing for a Commission to have reproduced Canova's

Statue of Washington the name of Miss Martha Andrews, of Raleigh, North Carolina. Appointment.

SEC. 2. That the Commission report to the General Assembly of one thousand nine hundred and twenty-nine such progress as it has made in carrying out the work delegated to it by said chapter three hundred and three of the Public Laws of North Carolina for one thousand nine hundred and twenty-five. Commission to report.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of February, A. D. 1927.

CHAPTER 21

AN ACT FOR THE RELIEF OF M. D. HAYMAN.

The General Assembly of North Carolina do enact:

SECTION 1. Whereas, M. D. Hayman, member-elect from Dare County, elected at the general election in 1926 to serve in the General Assembly of 1927, has been unable to qualify and attend on account of physical affliction: Now, Therefore, the said M. D. Hayman is hereby authorized to take and subscribe the oath prescribed for members of the General Assembly before the Clerk of Superior Court of Dare County and whereupon he shall be a duly qualified member of the General Assembly of North Carolina for the year 1927, and shall be entitled to full compensation as such member except that he shall not be entitled to receive mileage. Preamble. Election to General Assembly.
Physical disability.
Qualification authorized.
Entitled to compensation.

SEC. 2. That upon receipt of a certificate from the Clerk of Superior Court of Dare County to the effect that the said M. D. Hayman has taken and subscribed the oath prescribed for members of the General Assembly, the State Auditor shall issue a voucher or vouchers in payment of the per diem of said M. D. Hayman as member of the General Assembly. Vouchers for payment.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 12th day of February, A. D. 1927.

CHAPTER 22

AN ACT TO AMEND CHAPTER 302 OF THE PUBLIC LAWS OF THE STATE OF NORTH CAROLINA, SECTION 1, RELATIVE TO LIEN ON CROPS FOR ADVANCES.

The General Assembly of North Carolina do enact:

Act amended.

SECTION 1. That chapter three hundred and two, session 1925 of the Public Laws of the State of North Carolina, the same being an act to amend article nine, section two thousand four hundred and eighty of the Consolidated Statutes of 1919, volume 1, relative to lien on crops for advances, be and the same is hereby amended by striking out the words:

Limitation
stricken out.

"But that the said lien shall be effective only as to those crops planted within the calendar year of the execution of the said lien," so that section two thousand four hundred and eighty of the Consolidated Statutes of 1919 when so amended, shall read as follows:

Section as
amended.

"Section 2480. *Lien on crops for advances.* If any person makes any advance either in money or supplies to any person who is engaged in or about to engage in the cultivation of the soil, the person making the advances is entitled to a lien on the crops made within one year from the date of the agreement in writing herein required upon the land in the cultivation of which the advance has been expended, in preference to all other liens, except laborer's and landlord's liens, to the extent of such advances. Before any advance is made an agreement in writing for the advance shall be entered into, specifying the amount to be advanced, or fixing a limit beyond which the advance, if made from time to time during the year, shall not go; and this agreement shall be registered in the office of the register of the county where the person advanced resides: *Provided*, that the lien shall continue to be good and effective as to any crop or crops which may be harvested after the end of the said year, and referred to in the said lien."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 16th day of February, A. D. 1927.

CHAPTER 23

AN ACT TO AMEND SUB-SECTION A OF SECTION 5030,
CHAPTER 89, VOLUME 3, OF THE CONSOLIDATED
STATUTES IN REGARD TO REMOVAL OF GRAVES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section A of section five thousand and thirty, chapter eighty-nine, volume three of the Consolidated Statutes in regard to cemeteries be amended by adding the following to the end of said section: "That when any lands are owned by any hydro-electric power or lighting company for use as a reservoir, on which lands there are graves, it shall be lawful for said company, after thirty (30) days' notice to the surviving husband or wife, or next of kin of the deceased, or the person in control of such graves, if any are known, and if not known, then after publishing a notice for four (4) weeks in a newspaper, published in the county and in a daily State paper, to open any such graves, and to take therefrom any dead body, or part thereof buried therein, and anything interred therewith, and to remove and re-inter the same in some other cemetery or suitable place in the same county to be selected by the next of kin, or the welfare officer of the county or the Clerk of the Superior Court in the order named. Due care shall be taken to do said work in a proper and decent manner, and, if necessary, to furnish suitable coffins or boxes for re-interring said remains. Due care shall also be taken to remove, protect and replace all tombstones or other markers; so as to leave the new grave in as good condition as the former one. All of said work shall be done under the supervision and direction of the welfare officer of the county, if one, or his representatives; but if no welfare officer, then under the supervision and direction of the clerk of the court, or his representatives. All the expense connected with said work, including the actual expense of one of 'next of kin' in attending to same, shall be borne by the company doing, or causing same to be done."

Section amended.

Lands owned by power or light company.

Removal of graves made lawful.

Personal notice to next of kin.

Notice by publication.

Opening graves and removal of bodies.

Removal and re-interment.

Care in re-interring bodies.

Care as to tombstones and markers.

Supervision of work.

Expenses of removal.

Next of kin.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 17th day of February, A. D. 1927.

CHAPTER 24

AN ACT TO AMEND SECTIONS 667 AND 668 OF THE
CONSOLIDATED STATUTES OF NORTH CAROLINA.
RELATIVE TO THE ENFORCEMENT OF JUDGMENTS
BY EXECUTION.*The General Assembly of North Carolina do enact:*Limitation
stricken out.

SECTION 1. That section six hundred and sixty-seven of said Consolidated Statutes be amended by striking out, in line three thereof, the following words: "within three years."

Motion for
execution.

SEC. 2. That section six hundred and sixty-eight of said Consolidated Statutes be, and the same is hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 25

AN ACT TO AMEND CHAPTER 244, PUBLIC LAWS OF
1925, ENTITLED: "AN ACT TO CREATE A JUDICIAL
CONFERENCE."*The General Assembly of North Carolina do enact:*

Law amended.

SECTION 1. That section five, chapter two hundred and forty-four, Public Laws of one thousand nine hundred and twenty-five, entitled "An Act to Create a Judicial Conference," be, and the same is hereby amended so as to read as follows:

Pay of members.

"The members of the Judicial Conference shall receive their actual traveling expenses and subsistence while in attendance upon regular, or called meetings of said conference. The auditor shall issue his warrant for the same upon presentation by any member of a duly verified statement of the amount, and said warrant shall be paid by the Treasurer out of the appropriation made for said Judicial Conference. Two hundred and fifty dollars (\$250) of this appropriation may be expended annually by said Judicial Conference for clerical hire and incidentals, and the auditor shall issue his warrant for the same upon the certificate of the president of the conference, and the warrant shall be paid by the Treasurer out of said appropriation.

Warrant for
payment.Allowance for
clerk hire and
incidentals.

Payment.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 26

AN ACT ESTABLISHING "THE OLD NORTH STATE"
AS THE STATE'S OFFICIAL SONG FOR NORTH
CAROLINA.

Whereas, the last State convention of the North Carolina Daughters of the Confederacy appointed a committee to investigate the advisability of adopting "The Old North State," as the State's official song; and,

Preamble.
Inquiry by
Daughters of
Confederacy.

Whereas, the said committee of the North Carolina Division of the United Daughters of the Confederacy has requested the General Assembly of the State of North Carolina, by appropriate legislation, to adopt said song written by Hon. William Gaston as the State's official song: Now, therefore,

Preamble.
Request for
adoption of
State song.

The General Assembly of North Carolina do enact:

SECTION 1. That the song known as "The Old North State," as hereinafter written, be and the same is hereby adopted and declared to be the official song of the State of North Carolina, said song being in words as follows:

Adoption and
declaration of
official song.

"Carolina! Carolina! Heaven's blessings attend her!
While we live we will cherish, protect and defend her;
Though the scorner may sneer at and wittings defame
her,
Our hearts swell with gladness whenever we name her.
Hurrah! Hurrah! The Old North State forever!
Hurrah! Hurrah! the good Old North State!

Words of song.

Though she envies not others their merited glory,
Say, whose name stands the foremost in Liberty's story!
Though too true to herself e'er to crouch to oppression,
Who can yield to just rule more loyal submission?

Plain and artless her sons, but whose doors open faster
At the knock of a stranger, or the tale of disaster?
How like to the rudeness of their dear native mountains,
With rich ore in their bosoms and life in their fountains.

And her daughters, the Queen of the Forest resembling—
So graceful, so constant, yet to gentlest breath trembling;
And true lightwood at heart, let the match be applied
them,
How they kindle and flame! Oh! none know but who've
tried them.

Then let all who love us, love the land that we live in
(As happy a region as on this side of Heaven),

Where Plenty and Freedom, Love and Peace smile before us,
Raise aloud, raise together, the heart-thrilling chorus!"

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 27

AN ACT TO CHANGE THE DATE OF MOTOR VEHICLE LICENSE REGISTRATION FROM JUNE 30th TO DECEMBER 31st.

The General Assembly of North Carolina do enact:

Registration date.

SECTION 1. That the date of motor vehicle license registration be, and the same is hereby, changed from June thirtieth in each year to December thirty-first in each year.

Section amended.

SEC. 2. To that end the following statutes are hereby amended in manner and form as follows:

Section two thousand six hundred and five of the Consolidated Statutes of one thousand nine hundred and nineteen, by striking out in line seven of such section the words "June thirtieth" and substituting therefor "December thirty-first."

Change of dates.

Section 2612 amended.

Section two thousand six hundred and twelve of the third volume of Consolidated Statutes, by striking out in the last line of such section the words "July first" and substituting therefor "January first"; and by changing the next to the last clause of said section so that it shall read as follows:

Dates changed.

Fiscal year.

"The fiscal year for the collection of automobile licenses shall terminate December thirty-first. The fee for licenses issued after July first of each year and before December thirty-first for the period ending December thirty-first shall be one-half the annual fee."

Fee for half-year license.

General amending clause.

If there should be any other sections of existing law which require amendment to make them conform to section one of this act, they are hereby amended.

When sections effective.

SEC. 3. The foregoing sections one and two of this act shall be in force and effect from and after December thirty-first, one thousand nine hundred and twenty-seven.

SEC. 4. All licenses issued by the Department of Revenue on motor vehicles on and after June thirtieth, one thousand nine hundred and twenty-seven, shall expire on December thirty-first, one thousand nine hundred and twenty-seven, and the fee

Expiration of licenses.

therefor shall be one-half the full annual fee, plus twenty-five cents. Fee for licenses.

SEC. 5. The foregoing amendments of existing statutes shall in no particular effect or modify chapters one hundred fifty-eight and two hundred fifty-eight of the Public Laws of one thousand nine hundred and twenty-five. Limitation of amendments.

SEC. 6. This act shall take effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 28

AN ACT TO AMEND CHAPTER 110, ARTICLE 3, PART 1 OF THE CONSOLIDATED STATUTES, VOLUME II, REQUIRING THE ANNUAL REGISTRATION OF DRUG STORES AND PHARMACIES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and ten, article three, part one, of the Consolidated Statutes, volume two be, and the same is hereby amended by adding a new section immediately after section six thousand six hundred and seventy, to be known and designated as section six thousand six hundred and seventy (a), as follows: New section.

Section 6670 (a). That the Board of Pharmacy shall require and provide for the annual registration of every drug store and pharmacy doing business in this State; the proprietor of every drug store or pharmacy opening for business after the taking effect of this act shall apply to the Board of Pharmacy for registration and it shall be unlawful for any drug store or pharmacy to do business until so registered; the fee for such registration, whether original or annual, shall be one dollar (\$1), and upon the payment thereof the Board of Pharmacy shall issue permit to applicant entitled to receive same. All permits issued under this section shall expire on December thirty-first of each year. Designation.

The terms "drug store" and "pharmacy" as used herein shall mean any store or other place in which drugs, medicines, chemicals, poisons, or prescriptions are compounded, dispensed, or sold at retail, or which uses the title "drug store," "pharmacy" or "apothecary" or any combination of such titles, or any title or description of like import: *Provided*, that nothing in this section shall apply to the sale of domestic remedies, patent and proprietary preparations, and insecticides as set out and provided for in paragraph two of section six thousand six hundred and sixty-seven of the Consolidated Statutes." Registration of drug stores and pharmacies.

Application for registration.

Unlawful to do business until registered.

Fee for registration.

Issue of permit.

Expiration of permits.

Definition of terms.

Proviso: sales not covered.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

When act effective.

SEC. 3. That this act shall be in force and effect from January first, one thousand nine hundred and twenty-eight.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 29

AN ACT TO PROHIBIT THE LENDING OF MONEY TO BANK EXAMINERS BY STATE BANKS AND THE BORROWING OF MONEY BY BANK EXAMINERS FROM SUCH BANKS.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That the banking act of one thousand nine hundred and twenty-one, chapter four, as brought forward in the third volume of the Consolidated Statutes, be, and the same is hereby amended by adding a section between two hundred twenty-four (b) and two hundred and twenty-four (c) to be known as two hundred twenty-four (b½), as follows:

Section inserted.

Loans or gratuities forbidden.

"That no State bank, or any officer, director or employee thereof shall hereafter make any loan or grant any gratuity to the Chief State Bank Examiner, any bank examiner or assistant bank examiner of the Banking Department of the Corporation Commission of North Carolina. Any such officer, director or employee violating this provision shall be guilty of a misdemeanor and imprisoned not exceeding one year or fined not more than one thousand dollars, or both; and they may be fined a further sum equal to the money so loaned or gratuity given. If the Chief State Bank Examiner, any bank examiner, or assistant bank examiner of the Banking Department of the Corporation Commission of North Carolina shall accept a loan of gratuity from any State bank, or from any officer, director or employee thereof, he shall be guilty of a misdemeanor and imprisoned not exceeding one year, or fined not more than one thousand dollars, or both, and may be fined a further sum equal to the money so loaned or gratuity given."

Officers forbidden to accept loans or gratuities.

Misdemeanor.

Punishment.

Repealing clause.

SEC. 2. All laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 30

AN ACT DEFINING CO-OPERATIVE NON-PROFIT LIFE BENEFIT ASSOCIATIONS WITH REPRESENTATIVE FORM OF GOVERNMENT, PROVIDING THE TERMS ON WHICH SUCH ASSOCIATIONS MAY DO BUSINESS IN THIS STATE, PROVIDING FOR THE RE-INCORPORATION OF SUCH FOREIGN ASSOCIATIONS, PROVIDING FOR THE TAXATION, SUITS AND SERVICE REGULATION AND CONTROL OF THE BUSINESS OF SUCH ASSOCIATIONS DOING BUSINESS IN THIS STATE AND PROVIDING THE CONDITIONS UNDER WHICH SUCH ASSOCIATIONS MAY BECOME LEGAL RESERVE LIFE INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. *Coöperative non-profit life benefit association defined.* Any corporation or association, domestic or foreign, issuing benefit certificates or policies of life, health or accident insurance upon the lives or health of its members, having a representative form of government without capital stock and conducting its business without profit and for the sole benefit of its members and their beneficiaries and maintaining the reserves as herein provided and all contracts issued by it, which shall make acceptable written application to become such and shall comply with the provisions of this act, is defined as a "Coöperative Non-profit Life Benefit Association."

SEC. 2. *Form of corporate government.* Such association shall have a constitution, laws and/or by-laws providing for a representative form of government for the management of the association; providing for a legislative or governing body composed of its officers and representatives to be elected either by the adult members or by delegates elected directly or indirectly by the adult members, and providing for the manner of selecting representatives of the members for membership in its legislative body. The elected members of the governing body shall have not less than two-thirds of the votes of said body, nor less than the votes required to amend its constitution, laws and by-laws, and the governing body shall meet as often as once in four years (or any time during the fourth year after a meeting). Meetings of its governing body may be held in any state, province or country where such association is authorized to do business. The members of the governing body shall not vote by proxy.

Officers to conduct the business of the association shall be elected by such body, but not for a longer period than four years or/and until the subsequent quadrennial meeting of said

Coöperative non-profit life benefit association defined.

Form of corporate government. Constitution, laws and by-laws.

Governing body.

Election.

Selection of representatives in legislative body.

Votes required for members of governing body. Meetings of governing body.

Places for meetings.

Proxies not authorized.

Election of officers for conduct of business.

Board of directors.

body. Such officers, by whatever name known, shall constitute the Board of Directors.

Basis for insurance contracts.

SEC. 3. *Basis upon which insurance contracts may be issued.* Any such association maintaining reserves based upon the American Experience Table of Mortality, with an interest assumption of not more than 4% or some higher standard, or upon any minimum standard hereafter allowed by law in this State for legal reserve life insurance companies, may issue contracts of insurance, life, health, accident, annuities and endowments or all of them combined or separately, upon the health and lives of children and adults.

Provisions of Constitution, laws and by-laws to be maintained.

Any association licensed to do business under the provisions of this act, which has theretofore enacted a provision in its constitution, laws and/or by-laws in relation to the rates to be paid by its members, or lien and interest charges in lieu of such rates, or any part thereof, shall maintain the provisions of such constitution, laws and/or by-laws in full force and effect or the equivalent thereof in all particulars as to such members.

Companies on sub-standard basis wishing to enter State.

SEC. 3 (a). Any such association desiring to do business in this State under the provisions of this act, which has all or any portion of its membership upon a rate or premium basis not producing the reserves herein required under the American Experience Table of Mortality with an interest assumption of not more than 4% and which also possesses the power to increase the rates or call extra assessments upon said membership, may be permitted to do business in this State as such association defined in this act if it shall, as to all business hereafter acquired by it, maintain reserves on such business based upon the American Experience Table of Mortality with an interest assumption of not more than four per cent. or upon any minimum standard allowed by law for legal reserve life insurance companies in this State or the state of its domicile; and the contracts of members theretofore admitted to membership shall be forever subject to increased rates or extra assessments and the association shall maintain the reserves on all of its prior business on a basis not less than the National Fraternal Congress Table of Mortality with an interest assumption of not more than three and one-half per cent., or upon a table of mortality not less than that derived from its own experience covering a period of not less than twenty years and involving not less than one hundred thousand lives, with an interest assumption of not more than four per cent.; and the officers of such association shall provide for such increased rates or extra assessments as shall be necessary to maintain such reserves.

Increase of rates.

Contracts subject to increased rates.

Reserve on prior business.

Maintenance of reserve.

Contracts in writing.

SEC. 4. *Contracts in writing. Policy fee forbidden.* All contracts for insurance or benefits shall be in writing. It shall

be unlawful for any such association or any officer or agent to include in the sum charged a member, any fee, compensation, charge or perquisite whatsoever; not specifief in the policy or certificate except that a local medical examiner's fee may be charged.

Charges not specified in policy forbidden.

Exception: local medical examiner's fee.

SEC. 5. *All policies mutual and participating.* All beneficiary certificates or policies issued by such association on said American Experience Table of Mortality with said interest assumption or any higher standard, shall be mutual and participating, and the association may provide for automatic paid-up or extended insurance for an amount not to exceed the amount the reserve to the credit of such member will purchase in the event of suspension after said certificate shall have been in force for not less than two full years or more from date of issue, and shall carry such liability on its books.

Policies mutual and participating.

Paid-up or extended insurance.

SEC. 6. *Benefit not subject to seizure under process.* No money or other benefit, charity or relief or aid to be paid, provided or rendered by any such association, shall be liable to attachment, garnishment or other process, or be seized, taken, appropriated or applied by any legal or equitable process or operation of law to pay any debt or liability of a member, or his beneficiary, or any other person who may have a right thereunder, either before or after payment.

Benefit not subject to process.

SEC. 7. *Officers and members not personally liable.* Officers and members of the supreme, grand or any subordinate body of such association, by whatever name known, shall not be individually liable for the payment of any disability or death or other benefits provided for in the laws and contracts of such association, but such benefits shall be payable out of the funds of such association and in the manner provided by its laws.

Officers and members not personally liable.

Funds for payment of benefits.

SEC. 8. *Au'thority to make laws.* Every such association shall have the power to make a constitution, laws and/or by-laws for the government of the association, the admission of its members, the management of its affairs and the fixing and readjustment of the rates of contribution of its members from time to time, and it shall have the power to change, add to or amend such constitution, laws or by-laws and shall have such other powers as are necessary to carry into effect the objects and purposes of the association; it may make refunds to its members equitably of any surplus funds of the association.

Constitution and by-laws.

Power of amendment.

Refunds to members.

SEC. 9. *Constitution, laws and by-laws must be filed.* Every such association transacting business under this act shall file with the Insurance Commissioner of this State, a duly certified copy of its constitution, laws or by-laws and all amendments or additions thereto. Copies of the same, certified to by the secretary or corresponding officer of the association, shall be *prima facie* evidence of the legal adoption and filing thereof.

Constitution, laws to be filed, and by-laws

Evidence of legal adoption.

Stipulated
premiums.

Benefits.

Surrender and
loan values.

Homes for aged
members.
Children's homes,
hospitals or
recreational
centers.
Charitable
institutions.
Monuments.
Proviso: mortuary
fund or
reserves.

Organization
of association.
Number of
organizers.
Citizens of
State.
Articles of
incorporation.
Constitution
and laws.
Articles filed
with Insurance
Commissioner.
Temporary
permission.
No contracts
issued before
license.
Proof to be
presented to
Insurance
Commissioner.
Deposit with
Insurance
Commissioner.
Certificate of
authority and
license to do
business.

Corporations now
doing business
may be granted
license under act.

Proviso: accumu-
lated reserves.

Domestic or
foreign companies
licensed.

Application and
proof to be
submitted to
Insurance
Commissioner.

SEC. 10. *Benefits, loan values and dividends.* Such association may provide for stipulated premiums and death, annuity, endowment and disability benefits, and for cash surrender and loan values to an amount not exceeding the reserve or the equivalent thereof, in paid-up or extended term insurance, based upon the mortality standards set forth in this act.

SEC. 11. *May maintain hospitals and homes.* Such association may maintain homes for aged members, or children's homes, hospitals or recreational centers, or any or all of said features, or any other charitable institution, and may provide for the erection of monuments or memorials to deceased members: *Provided*, any such expenses may not be paid from the mortuary fund or reserves herein required.

SEC. 12. *Organization of coöperative non-profit life benefit association.* When ten or more citizens of the United States, a majority of whom are citizens of this State, desire to form an association under the provisions of this act, they shall adopt articles of incorporation and a constitution, laws or by-laws and file the same with the Insurance Commissioner of this State, who shall grant them temporary permission to solicit members and collect premiums therefrom, but without the right to issue contracts until licensed to do business; and when such incorporators have presented to the Insurance Commissioner proof that they have five hundred members or more, and have collected from them assessments or premiums sufficient to pay the maximum amount of any proposed policy to be issued, and upon depositing with the Insurance Commissioner ten thousand dollars (\$10,000) in securities to be approved by him, then said Insurance Commissioner may grant to said association a certificate of authority and permission to do business under this act.

SEC. 13. *Corporations now doing business in this State may qualify under this act.* Any association, domestic or foreign, now engaged in transacting business in this State, which can qualify under the provisions of this act as a "Coöperative Non-profit Life Benefit Association," may, upon making application therefor, be granted a license by the Insurance Commissioner to do business as such under this act, *provided*, it has accumulated reserves on its policies in force in a sum of not less than one hundred thousand dollars (\$100,000), properly invested.

SEC. 14. *License granted.* Any domestic or foreign association wishing to do business under the provisions of this act, under whatever name it may conduct its business, upon making a written application and submitting proof satisfactory to the Insurance Commissioner of this State that its business, as conducted, and its reserves on hand comply with the provisions

of this act, upon paying to the Insurance Commissioner the sum of two hundred dollars (\$200) as license fee and all other fees assessed against such company shall be licensed to do business in this State as such association until the first day of the following April. Any such association, admitted to do business under this act in this State, which shall fail to comply with the provisions of this act, may have its license revoked, and upon failing to maintain its reserves as herein required, may be liquidated by the courts or by the Insurance Commissioner as may be provided by law for the liquidation of legal reserve life insurance companies.

SEC. 15. *Annual statement and license.* Every such association doing business in this State shall annually file with the Insurance Commissioner on or before the first day of March in each year a full and complete sworn statement of its financial condition on the thirty-first day of December next preceding. Such statement shall plainly exhibit all real and contingent assets and liabilities and a complete account of its income and disbursements during the year. The Insurance Commissioner is hereby empowered to require such further information as may be reasonably necessary to satisfy him that the statements contained in the sworn statement are true, and he may thereupon grant a renewal of such license to such association to do business in this State which shall continue in full force and effect until a new license be issued or specifically refused unless revoked for good cause. For each such license, or annual renewal thereof, the association shall pay the Insurance Commissioner two hundred dollars (\$200). Such license or a duplicate thereof shall be *prima facie* evidence that such association is a Coöperative Non-Profit Life Benefit Association within the meaning of this act. When the Insurance Commissioner refuses to license any such association or revokes its authority to do business in this State, he shall reduce his ruling, order or decision to writing and file the same in his office and furnish a copy thereof, together with a statement of his reasons for his ruling to the officers of the association upon request, and the action of the Insurance Commissioner shall be reviewable by proper proceedings in any court of competent jurisdiction within the State. Except as herein provided, such association shall be governed by the laws of this State relative to or affecting life insurance companies.

SEC. 16. *Examination of association.* The Insurance Commissioner or any person he may appoint shall have the power of visitation and examination into the affairs of any such association. He may employ assistants for such purpose and they shall have free access to all the books, papers and documents that relate to the business of the association, and may

Payment of fees.

Power to revoke license.

Liquidation.

Annual statement to be filed.

Items of statement.

Further information.

Renewal of license.

License fee.

License *prima facie* evidence.

Refusal or revocation of license to be in writing.

Copy to be furnished association.

Action of Commissioner reversible by court.

Law governing association.

Insurance Commissioner may examine affairs of association. Assistants.

Access to books, papers and documents.

Witnesses.	summon and qualify as witnesses under oath and examine its officers, agents and employees or other persons in relation to the condition of its business. The expense of such examination shall be paid by the association examined upon a statement furnished by the Insurance Commissioner. As to all such foreign associations doing business in this State, the Insurance Commissioner, in his discretion, may accept in lieu of such examination the report of the examination of the Insurance Commissioner of the State, territory, district, province or country where such association is organized or a report of an examination made of such association by the Insurance Commissioner of any state.
Expense of examination.	
Examination of foreign associations.	
Investments.	SEC. 17. <i>Investments.</i> The funds of such association shall be invested in the same securities as provided by law for other domestic companies, and if a foreign association, in such securities as may be provided by the laws of its domicile.
Premium tax.	SEC. 18. <i>Premium tax.</i> The officers of such association shall file the reports required by section six thousand three hundred and twenty-two of chapter one hundred and six, Consolidated Statutes, and shall pay the same premium tax as is now or shall hereafter be provided for other life insurance companies.
Foreign associations may incorporate.	SEC. 19. <i>Foreign association may incorporate under this act.</i> Any foreign association, now or hereafter doing business in this State or conducting a business enabling it to qualify to do business under this act in this State, may become incorporated in such state as such association under whatever name it shall select: <i>Provided</i> , it does not conflict with the name of some other organization doing business therein so as to cause confusion, upon filing with the Insurance Commissioner a resolution of its Board of Directors or of a similar body by whatever name known, or of its legislative body, requesting to be incorporated as such association of this State, and submitting proof of its financial qualifications under this act; and its officers shall thereupon retain their respective officers for the terms for which they were elected. Such association so re-incorporated in this State shall maintain a general office within the State.
Corporate name.	
Request for incorporation.	
Proof of financial qualifications.	
General office of reincorporated association.	
May become legal reserve company.	SEC. 20. <i>To become a legal reserve life company.</i> Any such association filing with the Insurance Commissioner a resolution of its board of directors or similar body, by whatever name known, or of its legislative body, making a request to become a legal reserve life insurance company, upon submitting proof satisfactory to the Insurance Commissioner that the condition of its business qualifies it under the laws of this State, to be classed as a legal reserve life insurance company, shall thereupon become a legal reserve life insurance company under such
Procedure for change.	

name and such plan as may be approved by the Insurance Commissioner.

SEC. 21. This act shall not apply to any corporation, domestic or foreign, now or hereafter doing business in this State, unless said corporation, by action of its board of directors or other properly constituted body, elects to have said corporation come under the provisions hereof.

SEC. 22. *Suit against association. Where instituted.* Suit may be instituted against said association in any county in this State in any court having jurisdiction.

SEC. 23. *Service of process on Insurance Commissioner.* Every coöperative non-profit life benefit association, whether domestic or foreign, before it shall be permitted to transact business in this State, shall appoint in writing the Insurance Commissioner and his successor in office to be its true and lawful attorney on whom all legal process and legal notices in any action or proceeding against it in this State shall be served, and in such writing shall agree that any lawful process against it which is served upon such attorney shall be of the same legal force and validity as if served upon said association, and that the authority of such Insurance Commissioner shall continue in force so long as any liability remains outstanding in this State.

SEC. 24. *Mode of service. Time to file answer.* Copies of such appointment, certified by said Insurance Commissioner, shall be deemed sufficient evidence thereof and shall be admitted in evidence with the same force and effect as the original. Service of process in all suits and proceedings against such association shall be made only upon such attorney and must be made in duplicate upon him, or in his absence upon the person in charge of his office, and shall be deemed sufficient service upon such association: *Provided, however,* that no such service shall be deemed valid or binding against such association when it is required thereunder to file its answer, pleading or defense in less than thirty days from the date of service upon such attorney. When legal process against such association is served upon said Insurance Commissioner, he shall forthwith forward by mail one of the duplicate copies, directed to its secretary or corresponding officer at the home office of the association. Legal process shall not be served upon any such association except in the manner herein provided.

SEC. 25. The term "Insurance Commissioner," as used in this act, shall include the person, board or department of this State, under whatever name known, supervising the granting of licenses to insurance organizations to do business in this State.

Name and plan.

Election of corporation to enter State.

Suits against association.

Service of process against association.

Appointment of Insurance Commissioner as attorney.

Evidence of appointment.

Service of process.

Proviso: time for filing pleading.

Insurance Commissioner to furnish copies of process.

Insurance Commission defined.

Repealing clause.

SEC. 26. All laws and parts of laws in conflict herewith be and the same are hereby repealed.

SEC. 27. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1927.

CHAPTER 31

AN ACT TO PERMIT COUNTY LIBRARIES TO BE ESTABLISHED BY THE COUNTY COMMISSIONERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and ninety-four of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby, amended as follows: Between the words "town" and "upon" in line two of said section add the words "or county." In line four, just immediately before the period and between the words "election" and "if" add the following words: "or the next general election." In line five, strike out the word "cast," and between the words "of" and "votes" at the beginning of said line add the word "qualified." In line six of said section, between the words "commissioners" and "shall" add the words: "or Board of County Commissioners." In line nine of said section, after the word "town" add the words: "or county," and strike out the remainder of said section, to-wit: The words "and not more than thirty cents on the poll." In line eleven thereof, between the words "town" and "to," add the words: "or county."

SEC. 2. That section two thousand six hundred and ninety-four of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby, amended as follows: In line three, between the words "town" and "chosen," add the words "or county."

SEC. 3. That section two thousand six hundred and ninety-six of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended, by adding between the words "treasury" and "be" in line twelve thereof the words "or county treasury." In line fifteen, between the words "town" and "it," add the words "or county."

SEC. 4. That section two thousand six hundred and ninety-seven of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended, by adding thereto, between the words "town" and "stating" in line three, the words "or county."

SEC. 5. That section two thousand six hundred and ninety-eight of the Consolidated Statutes of one thousand nine hun-

"County"
inserted.

Election.

Majority of
qualified vote.

Action by
County Board.

Limit of tax.
Extension to
county.

Appointment of
trustees.

Power.

Building.

Annual reports.

Power to take
gift or devise.

dred and nineteen be, and the same is hereby amended, by adding between the words "town" and "expressed" in line two the words "or county," and adding in line six of such section between the words "town" and "in" the words "or county."

Power extended

SEC. 6. That section two thousand six hundred and ninety-nine of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended, by adding the words "or county" between the words "town" and "for" in line three.

Property vested.

SEC. 7. That section two thousand seven hundred and one of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended, by adding the words "or county" between the words "town" and "shall" in line two thereof.

Protection of library.

SEC. 8. That section two thousand seven hundred and two of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended, by adding the words "or county" between the words "town" and "when" in line two thereof and again the words "or county" between the words "town" and "may" in the same line two; by adding the words "or county" between the words "town" and "under" in line six thereof, and adding in line eight, between the words "town" and "all," the words "or county."

Contracts with and appropriations to existing libraries.

SEC. 9. *Provided*, that this act shall not apply to Richmond County.

Exception.

SEC. 10. That this act shall take effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1927.

CHAPTER 32

AN ACT TO AMEND SECTION 6413 OF THE CONSOLIDATED STATUTES RELATIVE TO RECIPROCAL INSURANCE LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand four hundred and thirteen of the Consolidated Statutes, volume two, be amended by inserting in line two on page five hundred and thirty-six, after the word "therein" and before the comma, the words "greater than those which are imposed by this State upon insurance companies of such other State."

Section amended.

Charges conferred to other states.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1927.

CHAPTER 33

AN ACT AUTHORIZING ELECTRIC INTERURBAN RAILWAY COMPANIES, WHETHER ORGANIZED UNDER THE LAWS OF THIS OR ANY OTHER STATE, TO DO BUSINESS IN THIS STATE, AND PRESCRIBING THE POWERS AND DUTIES OF SUCH COMPANIES.

The General Assembly of North Carolina do enact:

Companies
authorized to
do business.

SECTION 1. Any electric interurban railway company, whether organized under the laws of this or any other State, may construct, maintain and operate electric interurban railways and engage in business in this State.

Right of emi-
nent domain.

SEC. 2. Any such company may exercise the right of eminent domain under the provisions of chapter thirty-three of the Consolidated Statutes of North Carolina, and acts amendatory thereof, and for the purpose of constructing its roads and other works, shall have the powers given railroad corporations by chapter sixty-seven of the Consolidated Statutes of North Carolina, and acts amendatory thereof, except that no such company when organized under the laws of another state shall operate any part of its line of railway in this State by steam motive power, or as a part of a general steam railroad system of transportation.

Powers as of
railroad
companies.

Limitation.

Status defined.

SEC. 3. All such companies shall be deemed public service corporations and shall be subject to the laws of this State regulating such corporations.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1927.

CHAPTER 34

AN ACT TO AMEND CHAPTER 99, PUBLIC LAWS, 1917, AS AMENDED BY CHAPTER 159 OF THE PUBLIC LAWS OF 1919 AND CHAPTER 47 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1924, AND ALSO TO AMEND SECTION 7280 AND SECTION 7281 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE ERECTION AND MAINTENANCE OF COUNTY TUBERCULOSIS HOSPITALS.

The General Assembly of North Carolina do enact:

Act and section
amended.

SECTION 1. That section two, chapter ninety-nine, of the Public Laws of nineteen hundred and seventeen, as amended by chapter one hundred and fifty-nine of the Public Laws of nineteen hundred and nineteen and chapter forty-seven of the Laws

of the Extra Session of nineteen hundred and twenty-four, be and the same is hereby amended by striking out in line eight of said section the words "one hundred thousand dollars," and the figures "\$100,000)," and inserting in lieu thereof the following words and figures, "two hundred and fifty thousand dollars (\$250,000)."

Amount of
bond issue.

SEC. 2. That section seven thousand two hundred and eighty of the Consolidated Statutes of North Carolina, as amended by chapter forty-seven of the Public Laws of the Extra Session nineteen hundred and twenty-four, be and the same is hereby amended by striking out in line eight thereof the words, "one hundred thousand dollars," and inserting in lieu thereof, the words "two hundred and fifty thousand dollars."

Amount of
bond issue.

SEC. 3. That section three of chapter ninety-nine of the Public Laws of nineteen hundred and seventeen and section seven thousand two hundred and eighty-one of the Consolidated Statutes of North Carolina, be and the same hereby are amended by striking out the words "special election," in line two of said chapter ninety-nine of said Public Laws of nineteen hundred and seventeen and of said section seven thousand two hundred and eighty-one of the Consolidated Statutes of North Carolina, and inserting in lieu thereof, the words "a special election."

Sections and
laws amended.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1927.

CHAPTER 35

AN ACT AUTHORIZING THE COUNCIL OF THE CITY OF GREENSBORO TO PLACE MEMORIALS TO GOVERNOR JOHN MOTLEY MOREHEAD AND CALVIN GRAVES IN THE NEW PASSENGER STATION.

The General Assembly of North Carolina do enact:

SECTION 1. That in consideration of their great services to Greensboro and the State of North Carolina in making possible the building of the North Carolina Railroad, the Council of the City of Greensboro is hereby authorized and empowered in its discretion to place suitable memorials to Governor John Motley Morehead and Calvin Graves, president of the Senate of North Carolina, in the new passenger station in Greensboro at a cost not to exceed twenty-five hundred dollars each.

Services to city
and State.

Memorial
authorized.

Limit of cost.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1927.

CHAPTER 36

AN ACT TO AMEND SECTION 7667 OF THE CONSOLIDATED STATUTES RELATIVE TO DISTRIBUTION OF SUPREME COURT REPORTS AND OTHER PUBLIC LAWS AND DOCUMENTS.

The General Assembly of North Carolina do enact:

Law repealed.

SECTION 1. That chapter fifty-two of the Public Laws of nineteen hundred and twenty-five be and the same is hereby repealed.

Section amended.

Copies for
University.

SEC. 2. That section seven thousand six hundred and sixty-seven of the Consolidated Statutes be amended by striking out the word "Three" in the twelfth line of said section, and inserting in lieu thereof, the word "Five."

Further
amendments.

Supreme Court
reports.

SEC. 3. That said section be amended by inserting the following after the semicolon after the word "Copies" in the twelfth line of said section: "to North Carolina State College of Agriculture and Engineering one copy; and Lenoir Rhyne College and Elon College and,"

SEC. 4. That this act shall be in full force from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 37

AN ACT TO AMEND SECTION 5657, CONSOLIDATED STATUTES, VOLUME III, RELATING TO THE ESTABLISHMENT OF SPECIAL SCHOOL TAXING DISTRICTS.

The General Assembly of North Carolina do enact:

Section
amended.

Proviso: when tax
rate may be
exceeded.

SECTION 1. That Consolidated Statutes, volume three, section five thousand six hundred and fifty-seven be and the same is hereby amended by striking out the period at the close of the section after the word "personal" and inserting a colon and writing after the colon the following words: "*Provided, however,* that when a special school taxing district created in accordance with the provision of this article includes or embraces two or more school districts having indebtedness incurred for the erection of school buildings, the maximum rate of fifty cents (50¢) specified in this section may be exceeded by an additional rate necessary to take care of the combined afore-said indebtedness of the several districts incurred for the erection of such school buildings."

Repealing clause.

SEC. 2. That all laws and sections of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 38

AN ACT TO PERMIT THE DAUGHTERS OF THE AMERICAN REVOLUTION TO PLACE A TABLET IN THE ROTUNDA OF THE STATE CAPITOL AT RALEIGH, N. C., IN HONOR OF WILLIAM HOOPER, JOSEPH HEWES AND JOHN PENN, SIGNERS OF THE DECLARATION OF INDEPENDENCE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Daughters of the American Revolution of North Carolina be and are hereby authorized to place a tablet upon the walls of the rotunda of the State Capitol in memory of William Hooper, Joseph Hewes and John Penn, the North Carolina signers of the Declaration of Independence.

Placing of tablet authorized.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 39

AN ACT RELATIVE TO THE TIME OF MEETING OF THE JUDICIAL CONFERENCE.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter two hundred and forty-four of the Public Laws of North Carolina, session nineteen hundred and twenty-five, be amended by striking out all of the first two lines of said section four down to and including the word "Conference," and substituting in lieu thereof the following: The Conference shall meet once each year at a time and place to be fixed by the President of the Conference, and the President of the Conference shall have power to call meetings of the Conference at other times whenever in his judgment occasion shall require.

Section and law amended.

Annual meeting.

Called meetings.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 40

AN ACT TO AMEND SECTION 8, CHAPTER 136, PUBLIC LAWS OF 1923, RELATIVE TO THE STANDARDIZATION OF HIGH SCHOOLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight, chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred

Law amended.

Proviso: schools
maintaining nine
months' term.

Number of
pupils.

Repealing clause.

and twenty-three be and the same is hereby amended by striking out the period at the end of the section after "pupils" and inserting a colon, and adding immediately thereafter the following words: "*Provided, however,* that in schools maintaining a nine months' term, meeting all other requirements, and offering superior instruction, fewer than forty-five pupils in average daily attendance may be considered."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 41

AN ACT TO PROVIDE FOR THE CONSTRUCTION OF A BRIDGE ACROSS CAPE FEAR RIVER AT WILMINGTON AND TO PROVIDE FUNDS FOR THE ERECTION OF THE SAME.

The General Assembly of North Carolina do enact:

Building by
State Highway
Commission.

Location.

Connections.

State Highway
system.

SECTION 1. The State Highway Commission is hereby authorized, empowered and directed to build a bridge, or bridges, across the Cape Fear River and the North East River at a location to be selected by the State Highway Commission and connect the same with the street system of the City of Wilmington and the State system of highways in the most practical manner, which bridge or bridges shall be and become a part of the State Highway System.

Funds for
bridge.

Bond issue
authorized.

Amount.

Designation of
bonds.

Maturity.

Amount of
installments.

Interest.

SEC. 2. For the purpose of obtaining funds with which to build said bridge, its approaches and abutments, and acquiring the necessary land or rights therefor, the State Treasurer is hereby authorized, by and with the consent of the Governor and Council of State, to issue and sell not exceeding one million two hundred and fifty thousand (\$1,250,000) dollars bonds of the State to be designated "State of North Carolina Highway Serial Bonds" maturing in annual installments on the first day of January, beginning not later than nineteen hundred and thirty (1930) and running not longer than nineteen hundred and forty-five (1945), the amount of each annual installment to be fixed by the Governor and Council of State. The said bonds shall bear interest at a rate to be fixed by the Governor and Council of State, but not exceeding five per cent. per annum to be payable semi-annually on the first days of January and July.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denominations thereof shall be such as the State Treasurer may determine in conformity with this act.

Interest coupons.

Registration and authentication.

Form and denominations.

SEC. 4. That subject to determination by the Governor and Council of State as to the manner in which said bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

Sale of bonds.

Sale below par forbidden.

Preference of purchase.

Expenses.

SEC. 5. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the treasurer in the construction funds known as the "State Highway Funds," but shall be used only for the purposes of this act.

Specific appropriation of proceeds.

SEC. 6. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

Power to borrow on notes.

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and the Council of State shall have given consent if the Treasurer shall deem it advisable to postpone the issuance of such bonds.

Anticipating sale of bonds.

(b) For the payment of interest upon or any installment of principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest or installment as they respectively fall due.

Payment of interest and principal of bonds.

(c) For the renewal of any loss evidenced by notes herein authorized.

Renewal of any loss.

SEC. 7. Funds derived from the sale of bonds shall be used in the payment of any bond anticipation notes that may have been issued in anticipation of the sale of such bonds and any renewal of such notes, and bridge tolls and other funds pro-

Fund for payment of anticipation notes.

Use of bridge
tolls and other
funds.

Coupon notes.

Faith, credit and
taxing power
pledged.

Coupons receiv-
able for debts
to State.

Bonds, notes and
coupons exempt
from taxation.

Interest not
taxed as income.

Surplus of
corporations.

Investment of
trust funds.

Tolls.

Collectors of
tolls to give
bond.

Daily deposit of
collections.

Specific appro-
priation of funds.

Payments to
sinking fund.

vided by the General Assembly for the payment of interest and/or principal of such bonds shall be used in paying the principal and/or interest of any notes or renewals thereof, the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

SEC. 8. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

SEC. 9. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

SEC. 10. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

SEC. 11. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

SEC. 12. Unless and until otherwise directed by the General Assembly, the State Highway Commission shall charge and collect for the privilege of using the bridge herein directed to be built, tolls at such rates as will in the judgment of the commission produce an amount sufficient to pay when due the principal and interest of the bonds and notes herein authorized. The agents or employees whose duty it shall be to collect such tolls shall be required to give bond for their proper accounting of collections in such sum and with such sureties as the commission shall determine.

SEC. 13. All funds collected as provided for in section twelve shall be daily deposited with the State Treasurer, as now required by the Daily Deposit Act for the deposits of other State moneys as collected, and the same shall constitute a special fund for the payment of the interest and/or principal on the bonds herein provided for, and/or the interest and/or principal of the notes issued in anticipation of said bonds, and/or the interest and/or principal of any renewal notes thereof. It shall be the duty of the State Treasurer at intervals of six months, or shorter intervals, in his discretion, to pay over said funds to the State Sinking Fund Commission

to be invested by it, as provided by law for other sinking funds, to create a fund for the discharge of the bonds and notes herein authorized, together with the interest on the same.

SEC. 14. That when the State Sinking Fund Commission, or if there be no such commission, the State Treasurer shall certify to the State Highway Commission that in its or his opinion the tolls received, after adding any surplus of the bond proceeds remaining over after paying for the bridge, abutments, approaches and necessary land or rights, and after subtracting any other disbursements made necessary because of the erection of the bridge, are sufficient, together with reasonable anticipated interest accretions, to meet the payment of principal and interest upon the bonds herein authorized, then the Highway Commission shall suspend the collection of further tolls for the use of said bridge.

Suspension of
toll collections.

SEC. 15. That this act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 42

AN ACT TO LIMIT THE REWARD FOR THE CAPTURE AND DESTRUCTION OF STILLS AND THE CAPTURE AND CONVICTION OF OPERATORS THEREOF, IN CERTAIN COUNTIES IN THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of this act, the Board of Commissioners of the several counties in the State, hereinafter named, shall pay by way of reward to the sheriff or other officers in the various counties for the capture and destruction of stills used in the manufacture of spirituous liquors, the sum of twenty dollars (\$20.00) and no more, upon the production of a certificate from the Clerk of the Superior Court or other court having final jurisdiction, that one or more operators of the still captured and destroyed were by the sheriff or other officer apprehended, captured and have been convicted and that no appeal has been taken from the judgment rendered, which said twenty dollars (\$20.00) shall be in lieu of any and all other rewards authorized by law to be paid for the capture and destruction of stills to the sheriff or other officers in the counties hereinafter named.

Limit of amount
of reward.

Certificate of
capture and
conviction.

Reward
exclusive.

SEC. 2. This act shall apply to the following counties only: Alleghany, Ashe, Avery, Bladen, Buncombe, Caswell, Catawba, Chowan, Craven, Duplin, Forsyth, Beaufort, Hyde, Hoke, Lee, Lenoir, Lincoln, Mecklenburg, New Hanover, Onslow, Pamlico,

Counties
affected.

Pender, Perquimans, Richmond, Rockingham, Sampson, Union, Vance, Wake, Washington, Watauga, Wilkes, Wilson and Yancey.

SEC. 3. This act shall be in force and effect from and after the date of its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 43

AN ACT TO PROTECT HUMAN LIFE BY REQUIRING ALL VEHICLES OPERATED OR DRIVEN UPON THE PUBLIC HIGHWAYS OF THIS STATE TO CARRY LIGHTS AT NIGHT.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, or corporation to operate during the period from one-half hour after sunset to one-half hour before sunrise, any vehicle on any public road embraced within the State Highway system, without displaying a light on the left side of said vehicle and which is visible to the approaching vehicle from the front and rear: *Provided*, that such light need not be lighted when the vehicle is standing under the rays of a light and can be plainly seen: *Provided, further*, that this act shall not be construed to repeal or amend Consolidated Statutes, section two thousand six hundred and fifteen, as same relates to motor vehicle owners.

SEC. 2. That any person, firm or corporation violating the provisions of this act shall be guilty of a misdemeanor and shall be fined not to exceed fifty dollars or imprisoned not to exceed thirty days.

SEC. 3. No failure to display a light on any vehicle shall be considered contributory negligence *per se* in any action brought by the owner or occupant of any vehicle; but the facts relating to such failure to display a light may be considered with the other facts in the case in determining whether the plaintiff was guilty of contributory negligence.

SEC. 4. That immediately after the ratification of this act the State Highway Commission shall have printed and circulated throughout the State copies of this act for the information of persons using the highways of the State.

SEC. 5. That this act shall be in force from and after July first, one thousand nine hundred and twenty-seven.

Ratified this the 23rd day of February, A. D. 1927.

Hours covered
by law.

Display of light
required.

Details of
requirement.

Proviso: vehicle
standing under
light.

Proviso: section
of Consolidated
Statutes not
repealed or
amended.

Misdemeanor.

Punishment.

Contributory
negligence.

Copies of act to
be circulated.

When act
effective.

CHAPTER 44

AN ACT TO PROVIDE A RIGHT-OF-WAY FOR THE UNITED STATES GOVERNMENT FOR THE INLAND WATERWAY FROM BEAUFORT INLET IN THE STATE OF NORTH CAROLINA TO THE CAPE FEAR RIVER.

Whereas, the Congress of the United States in the river and harbor act approved January 21, 1927, authorized the construction of an intracoastal waterway from Beaufort to Cape Fear River, North Carolina, in accordance with report submitted in house document numbered 450, Sixty-ninth Congress, first session, and subject to the conditions set forth in said document, which conditions provide, among others, that local interests shall furnish, without cost to the United States, a right-of-way one thousand feet wide for said waterway; and

Preamble: Construction of intracoastal waterway.

Whereas, the State of North Carolina desires to accomplish the condition imposed upon local interests and furnish the right-of-way for said waterway as provided in the aforesaid report: *Now, Therefore,*

Right of way to be furnished.

Preamble: Desire to accomplish condition.

The General Assembly of North Carolina do enact:

SECTION 1. For the purpose of aiding in the construction of the proposed inland waterway by the United States from Beaufort Inlet in the State of North Carolina to the Cape Fear River, the Secretary of State is hereby authorized to issue to the United States of America a grant to the land located within said inland waterway, right-of-way, which is to be one thousand feet wide, in so far as such land is subject to grant by the State of North Carolina, the said grant to issue upon a certificate furnished to the Secretary of State by the Secretary of War, or by any authorized officer of the corps of engineers of the United States Army, or by any other authorized official, exercising control over the construction of the said waterway. Whenever in the construction of such inland waterway within this State, lands theretofore submerged shall be raised above the water by the deposit of excavated material, the land so formed shall become the property of the United States if within the limits of said inland waterway, right-of-way, herein set out one thousand feet, and the Secretary of State is hereby authorized to issue to the United States a grant to the land so formed within the limits above specified, the grant to issue upon a certificate furnished to the Secretary of State by some authorized official of the United States, as above provided. If said lands so required for the inland waterway right-of-way shall be marshlands, the title to which has heretofore been vested in the State Board of

Purpose of proposed grant.

Grant of State law authorized.

Width.

Certificate to be furnished.

Submerged land to be granted.

Certificate to be furnished.

Marshlands.

Execution of conveyance.

Certificate to be furnished.

Land owned by individuals or corporations.

Agreement for acquisition.

Power of condemnation.

Procedure.

Education, the Governor of the State, as President thereof, and the Superintendent of Public Instruction as Secretary, are hereby authorized and required to execute a proper conveyance to the United States of America for said marshlands, free of cost, both to the State and to the United States Government, upon a certificate furnished to said Board of Education by the Secretary of War, or by any authorized officer of the corps of engineers of the United States Army, or by any other authorized official exercising control over the construction of the said inland waterway.

SEC. 2. If the title to any part of the lands required by the United States Government for the construction of such inland waterway from Beaufort Inlet to the Cape Fear River shall be in any private person, railroad company, street railway company, telephone or telegraph company, or other public service corporation, or shall have been donated or condemned for any public use by any political subdivision of the State, or if it may be necessary, for the purpose of obtaining the proper title to any lands, the title to which has heretofore been vested in the State Board of Education, then the Transportation Advisory Commission, created under chapter two hundred sixty-six, Public Laws of one thousand nine hundred twenty-five, in the name of the State of North Carolina, is hereby authorized and empowered, acting for and in behalf of the State of North Carolina, to secure said right-of-way for said inland waterway across such private property, or property of such railroad company, street railway company, telephone or telegraph company, or other public service corporation, or other property donated or condemned for any public use by any political subdivision of the State, or property of the State Board of Education, if possible by agreement with the owner, by purchase, donation, gift or otherwise, of the dimension described in section one of this act, that is to say, one thousand feet wide, as located by the engineers of the United States Government. When, however, said Commission, acting for and in behalf of the State, is unable to agree as to the price of such property belonging to such railroad company, street railway company, telephone or telegraph company, or other public service company, or property donated or condemned for public use, or property of the State Board of Education, said Transportation Advisory Commission, acting for and in behalf of the State of North Carolina, is hereby vested with the power to condemn said lands or property, and in so doing, the ways, means, methods and procedure of chapter thirty-three of the Consolidated Statutes of one thousand nine hundred nineteen, entitled "Eminent Domain," shall be used by it as near as the same is suitable for the purposes of

this act, and in all instances the general and the special benefits to the owner thereof shall be assessed as offsets against the damages to such property or land. As such condemnation proceedings might result in the delay in the construction of the said inland waterway by the United States, said Transportation Advisory Commission is authorized to enter said lands and take possession of the same, and also to take possession of any property needed for this use in behalf of the State, or the United States Government, for the purposes herein set out prior to the bringing of the proceeding for condemnation and prior to the payment of the money for said land or property. In the event the owner or owners shall appeal from the report of the commissioners, it shall not be necessary for said commission, acting, in behalf of the State of North Carolina, or the State of North Carolina, to deposit the money assessed with the clerk, but it may proceed and the United States Government may use the property to be condemned pending the final determination of the action. In all cases where property is thus condemned and the proceedings have been concluded, the Secretary of State shall execute a grant to the United States of America to the land or property thus condemned.

Benefits assessed.

Entry on land and seizure of property before condemnation.

Use of property pending appeal.

If the United States Government shall so determine, it is hereby authorized to condemn and use all lands and property which may be needed for the purposes herein set out, and which is specifically described and set out in paragraph next preceding, under the authority of said United States Government, and according to provisions existing in the Federal Statutes for condemning lands and property for the use of the United States Government. In case the United States Government shall so condemn said land and property, the said Transportation Advisory Commission is hereby authorized to pay any and all costs which may be incurred by the said United States Government in such proceedings out of the money which may be appropriated for said purposes.

Proceedings under Federal law.

Payment of costs.

All sums which may be agreed upon between the said Transportation Advisory Commission and the owner of any property needed by the United States Government for said inland waterway, and all sums which may be assessed in favor of the owner of any property condemned hereunder, shall constitute and remain a fixed and valid claim against the State of North Carolina until paid and satisfied in full, but the judgment in any condemnation proceeding shall divest the owner of the land condemned of all right, title, interest and estate in and to such land and property when entered.

Claims against State.

Judgment to divest ownership.

SEC. 3. In such condemnation proceedings the uses for which such land or property is condemned are hereby declared

Purpose paramount declared.

Prior condemna-
tion not to
affect rights
of State or of
United States.

Payment of
agreed price
or damages.

Claims against
State.

Amount
appropriated.

Warrant and
payment.

Maintenance
of bridges.

Concurrent
jurisdiction
of courts.

to be for a purpose paramount to all other public uses, and the fact that any portion of it has heretofore been condemned by a railroad company, street railway company, telephone or telegraph company, or other public service corporation, or by any political subdivision of the State of North Carolina, for public uses, or has been conveyed by any person or corporation for any such public uses, or vested in the State Board of Education, shall in no way affect the right of the State of North Carolina, or the United States Government, to proceed and condemn such land and property as hereinbefore provided.

SEC. 4. Whenever said commission has agreed with the owner of any such land or property as to the purchase price thereof, or the damage for the construction of the inland waterway has finally been determined in any condemnation proceeding necessary to secure such land or property, the said commission is hereby authorized and directed to pay all of said sums and other expenses incident thereto by proper warrant upon the sum which may be appropriated for said purpose, and all such sums shall constitute and remain a fixed and valid claim against the State of North Carolina until paid and satisfied in full.

SEC. 5. A sum not to exceed seventy-five thousand dollars (\$75,000) shall be appropriated for the purposes of this act in the Act to Make Appropriations and upon proper certificate and itemized statement, attested by the chairman and executive secretary of the Transportation Advisory Commission to the State Auditor, the State Auditor shall issue his warrant and the State Treasurer shall pay upon such warrant such expenses and sums for the purchase price of or damage assessed for land or property necessary to carry out the purposes of this act.

SEC. 6. The State Highway Commission or the road governing body of any political subdivision of the State of North Carolina, is hereby authorized and directed to take over and maintain, by contract with the United States Government, if necessary, or otherwise, any bridge or bridges which may be subject to their respective control and which the United States Government may construct across said inland waterway.

SEC. 7. The State of North Carolina retains concurrent jurisdiction with the United States over any lands acquired and held in pursuance of the provisions of this chapter, so far as that all civil and criminal process issued under authority of any law of this State may be executed in any part of the premises so acquired for such inland waterway, or for the buildings or constructions thereon erected for the purposes of such inland waterway.

SEC. 8. This act shall take effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1927.

CHAPTER 45

AN ACT TO AUTHORIZE AND EMPOWER GUARDIANS OF IDIOTS, INEBRIATES, LUNATICS OR INCOMPETENTS, TO RENEW OBLIGATIONS OF THEIR WARDS.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where an inebriate, lunatic, or incompetent, from want of understanding to manage his or her own affairs by reason of the excessive use of intoxicating drinks or other causes, and such inebriate, lunatic, or incompetent has been so judicially declared and pursuant to such judicial finding such inebriate, lunatic, or incompetent has had a guardian appointed, is the maker or one of the makers, a surety, or one of the sureties, an endorser or one of the endorsers of any note, bond or other obligation, for the payment of money which is due or past due at the time of the appointment of said guardian, or shall thereafter become due prior to the settlement of the estate of the said ward, the guardian of said ward's estate is hereby authorized and empowered to execute as such guardian a new note, bond or other obligation for the payment of money, in the same capacity as ward was obligated for the same amount or less, but not greater than the sum due on the original obligation which shall be in lieu of the original obligation of the ward, whether made payable to the original holder or another, and is authorized and empowered to renew said note, bond, or other obligation for the payment of money from time to time, and said note, bond or other obligation for the payment of money so executed by said guardian shall be binding upon the estate of said ward to the same extent and in the same manner and with the same effect that the original note, bond or other obligation for the payment of money so executed by the ward was binding upon his estate: *Provided*, the time for final payment of the note, bond or other obligation for the payment of money, or any renewal thereof by said guardian shall not extend beyond a period of two years from the qualification of the original guardian as such upon the estate of said ward.

Disability
of persons
owing debts.

Renewal by
guardian.

Limitation.

Power of
renewal.

Obligation of
renewal.

Proviso: time
limitation.

SEC. 2. That the execution of any note, bond or other obligation for the payment of money mentioned in the first section of this act by the guardian of the inebriate, lunatic, or incompetent, shall not be held or construed to be binding upon the said guardian personally.

Guardian not
bound personally.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1927.

CHAPTER 46

AN ACT RELATING TO THE AUTHORITY OF THE
STATE HIGHWAY COMMISSION AS TO THE LOCA-
TION OF STATE HIGHWAYS.

The General Assembly of North Carolina do enact:

Power to make
changes.

Proviso: county
seats and prin-
cipal towns not
disconnected.

Notice to
local road
authorities.

Map to be
posted.

Time within
which protest
must be filed.

Hearing on
protest.

Selection of
commissioners
for hearing.

Place and time
for hearing.

Hearing to be
public.

Persons to
be heard.

Public statement
of decision.

Appeal from
decision.

Hearing on
appeal.

Notice to
appellants.

Vote by roll
call and to
be recorded.

Towns deemed
immediately
effected.

SECTION 1. That subject to the provisions of section three and four of this act the State Highway Commission shall be authorized, when in its judgment the public good requires it, to change, alter, add to, or abandon and substitute new sections for, any portion of the State highway system, as now or hereafter, taken over, maintained and established: *Provided*, no road shall be changed, altered, or abandoned so as to disconnect county seats and principal towns.

SEC. 2. That before any road, which is being maintained by the State Highway Commission, can be changed, altered, or abandoned, the commissioner of the district in which said road is located shall notify the road governing authorities of the county or counties in which said change, alteration, or abandonment is proposed, of the extent, nature and character of the proposed change, alteration or abandonment, and a map showing the old location and the new proposed location shall be posted at the court house door. If within thirty days after the giving of such notice and the posting of such map the road governing body of such county or the street governing body of any county seat or principal town immediately effected thereby, shall protest the proposed change, alteration or abandonment by filing a written notice of such protest with the State Highway Commission at Raleigh; the State Highway Commission shall thereupon designate three members, of the State Highway Commission, one of whom may be the chairman, the others to be from districts other than that from which the protest is filed, to hear such protest. The place, which shall be within the county, and the time of such hearings shall be fixed by the chairman and notice given to the protesting parties. Such hearings shall be held publicly and all persons desiring to be heard shall be heard. At the close of such hearing the committee shall publicly state their decision. The protesting parties may appeal from such decision to the whole Highway Commission and such appeal shall be heard at a regular or duly called meeting for this purpose in the city of Raleigh and notice given to the appellants. The decision of the whole commission shall be determined by roll call vote duly recorded upon the minutes of the commission.

Any county seat or principal town shall be deemed "immediately effected" if the proposed change or alteration shall enter

or leave said town by streets other than those used for such purposes prior to the proposed change.

SEC. 3. The number of State highways entering the corporate limits of a county seat, principal town, or town in which is located any of the principal State institutions, now served by the State Highway system, shall not be reduced without the consent of the street governing body of said town.

Number of highways entering town not reduced without consent.

SEC. 4. No portion of the State Highway system which has heretofore, or which shall hereafter be located and constructed in accordance with plans and specifications prepared by and on file with the State Highway Commission, shall be changed or abandoned without the consent of the road governing body of the county in which said road is situated.

No change or abandonment but by consent of local road authorities.

SEC. 5. That whenever the State Highway Commission shall have abandoned, or shall hereafter abandon, any section of the State Highway system heretofore maintained by it, the county road governing body in which said abandoned road, or portion thereof, is situate may then incorporate into the county highway system such abandoned road or portion thereof, whenever in its judgment the public good requires such re-incorporation; after the abandonment of such road or portion thereof the State Highway Commission shall be relieved of all responsibility and liability with respect thereto.

Abandoned sections of State system incorporated with local systems.

State commission relieved.

SEC. 6. All changes in, alterations of, and/or abandonments of any portion of the State Highway system heretofore made by the State Highway Commission which are not now the subject of litigation, are hereby ratified, approved and confirmed and the newly-established routes are hereby made a part of the State Highway system as fully and to the same extent as if they had appeared upon the map and surveys made and posted by the State Highway Commission as in chapter two of the Public Laws of one thousand nine hundred and twenty-one, were required, and no action shall hereafter be maintained in any court of this State against the State Highway Commission on account of such change, alteration and/or abandonment.

Changes, alterations and abandonments confirmed.

Newly established routes made part of system.

Actions not maintained.

SEC. 7. That no action shall be maintained in any of the courts of this State against the State Highway Commission to determine the location of any State highways or portion thereof, by any person, corporation, or municipal corporation, other than the road governing body of the county in which said road is situate, or the county seat or principal town effected, as in this act defined, by any change, alteration or abandonment.

No court action but by local road authorities.

SEC. 8. That nothing herein contained shall be construed to change the method of apportionment of road funds as now provided in section twenty-six of chapter two of Public Laws of one thousand nine hundred and twenty-one.

Apportionment of road funds.

Pending litigation and judgments rendered not interfered with.

SEC. 9. This act shall not affect pending litigation or judgments heretofore rendered in causes by courts of competent jurisdiction.

Repealing clause.

SEC. 10. That all laws or clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1927.

CHAPTER 47

AN ACT TO AMEND CERTAIN SECTIONS OF THE PRESENT BANKING LAWS, BEING CHAPTER 4, PUBLIC LAWS 1921 AND AMENDMENTS THERETO.

The General Assembly of North Carolina do enact:

Sections and laws amended.

SECTION 1. That section one, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred and sixteen (a), Consolidated Statutes be and the same is hereby amended by adding at the end of the last paragraph thereof the following: "(d) Whenever the undivided profits and surplus shall be inadequate to cover losses of the bank, whereby an impairment of the capital stock is created."

Undivided profits and surplus inadequate to cover losses.

Sections amended.

SEC. 2. That subsection four of section two, chapter four, Public Laws one thousand nine hundred and twenty-one, being subsection four of section two hundred and seventeen (a), Consolidated Statutes, be and the same is hereby amended by striking out in said subsection the words, "Fifteen thousand dollars" and insert in lieu thereof the words, "Twenty-five thousand dollars," and by adding at the end of said subsection the following: "*Provided, further,* that fractional shares may be issued for the purpose of complying with the requirements of section two hundred and twenty-one (k), Consolidated Statutes."

Minimum of capital.

Proviso: issue of fractional shares.

Section six amended.

SEC. 3. That section six, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred and seventeen (e), Consolidated Statutes, be and the same is hereby amended by striking out from the word "at" in the first line through the word "bank" in the eighth line thereof and substituting in lieu thereof the following: "the capital stock of every bank shall be fully paid in, in cash, before it shall be authorized by the Corporation Commission to commence business and the full payment in cash of the capital stock shall be certified to the Corporation Commission under oath by the president and cashier of the said bank."

Capital stock to be fully paid.

Certificate of payment.

SEC. 4. That section fifteen, Public Laws one thousand nine hundred and twenty-one, the same being section two hundred and eighteen (a), Consolidated Statutes, be and the same is hereby amended by adding at the end of the said section two paragraphs to read as follows:

"Whenever the Corporation Commission shall approve it, any bank may sell and transfer to any other bank, either State bank or national bank, all of its assets of every kind including stockholders' liability upon such terms as may be agreed upon and approved by the Corporation Commission by two-thirds vote of its Board of Directors. A certified copy of the minutes of any meeting at which such action is taken, under the oath of the president and cashier, together with a copy of the contract of sale and transfer, shall be filed with the Corporation Commission. The purchasing bank may institute suit against the stockholders in the name of the selling bank as defendant at any time within three years from the date of the sale and transfer and judgment in the action shall be a lien against each stockholder for the amount of stock liability."

"Whenever voluntary liquidation shall be approved by the Corporation Commission or the sale and transfer of the assets of any bank shall be approved by the Corporation Commission, a certified copy of such approval under seal of the Corporation Commission, filed in the office of the Secretary of State, shall authorize the cancellation of the charter of such bank, subject, however, to its continued existence, as provided by this act and the general law relative to corporations."

SEC. 5. That subsection three (a) of section twenty-six, chapter four, Public Laws one thousand nine hundred and twenty-one, being subsection three (a) of section two hundred and twenty (a), Consolidated Statutes, be and the same is hereby amended by adding at the end of said subsection the following: "*Provided, further*, that the Corporation Commission may, in its discretion, authorize any bank located in a city having a population of more than ten thousand, according to the last United States census, to invest more than fifty per cent. of its capital and permanent surplus in its banking houses, furniture, and fixtures."

SEC. 6. That section twenty-seven, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred and twenty (b), Consolidated Statutes, be and the same is hereby amended by striking out said section and substituting in lieu thereof the following: "The investment in any bonds or other interest-bearing securities of any one firm, individual or corporation, unless it be the interest-bearing obligations of the United States, State of North Carolina, city, town, township, county, school district, or other political sub-

Section fifteen amended.

Transfer of entire assets.

Vote authorizing transfer.

Certified and ratified copy of minutes filed.

Copy of contract to be filed.

Suits by purchasing banks against stockholders.

Time of judgment.

Approval of voluntary liquidation or sale of assets to authorize cancellation of charter.

Section 26 amended.

Proviso: investment in banking house furniture, and fixtures.

Section 27 amended.

Investments in private securities limited.

Extreme limit.

Proviso: investment in corporation owning banking house.

Proviso: investments heretofore made.

Proviso: investment by authority of Commission.

Section 29 amended.

Limitation of loans.

Proviso: investments not considered as borrowed money.

division of the State of North Carolina, shall at no time be more than twenty per cent. of the unimpaired capital and permanent surplus of any bank to an amount not in excess of two hundred and fifty thousand dollars; and not more than ten per cent. of the unimpaired capital and permanent surplus in excess of two hundred and fifty thousand dollars; *Provided*, that nothing in this section shall prevent the investing by a bank of fifty per cent. of its unimpaired capital and permanent surplus in the stock or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home: *Provided, further*, that nothing in this section shall be construed to compel any bank to surrender or dispose of any investment in the stocks or bonds of a corporation owning the lands or buildings occupied by such bank as its banking home, if such stocks or bonds were lawfully acquired prior to the ratification of this act: *Provided, further, however*, that the Corporation Commission may, in its discretion, authorize banks located in cities having a population of more than five thousand, according to the latest United States census, to invest an amount greater than fifty per cent. of its unimpaired capital and permanent surplus in the stocks or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home."

SEC. 7. That section twenty-nine, chapter four, Public Laws one thousand nine hundred and twenty-one, as amended, being section two hundred and twenty (d), Consolidated Statutes, be and the same is hereby amended by striking out said section and inserting in lieu thereof the following: "*Loans, limitations of.* The total direct and indirect liability of any person, firm or corporation, other than a municipal corporation for money borrowed, including in the liabilities of a firm, the liabilities of the several members thereof, shall at no time exceed twenty per cent. of two hundred and fifty thousand dollars, or fractional part thereof, of the unimpaired capital and permanent surplus of the bank and not more than ten per cent. of the excess of two hundred and fifty thousand dollars of the unimpaired capital and permanent surplus of the bank: *Provided, however*, that the discount of bills of exchange, drawn in good faith against actual existing values, the discount of solvent trade acceptances, or other solvent commercial or business paper actually owned by the person, firm or corporation negotiating the same and the purchase of any notes, secured by not less than a like face amount of bonds of the United States or State of North Carolina or certificates of indebtedness of the United States, shall not be considered as money borrowed within the meaning of this section."

SEC. 8. That section forty-three, chapter four, Public Laws one thousand nine hundred and twenty-one, as amended, being section two hundred and twenty (r), Consolidated Statutes, be and the same is hereby amended by striking out in said section the words "Fifteen thousand dollars," wherever the same appears in said section, as amended, and substituting in lieu thereof the words "Twenty-five thousand dollars."

Section 43
amended.

Capital stock of
parent bank.

SEC. 9. That section forty-five, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred and twenty (t), Consolidated Statutes, be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that whenever any bank shall have shares of its own stock sold to, or pledged to it, for the purpose of preventing a loss upon a debt previously contracted, it shall dispose of all such shares of stock within a period of six months from the date such stock was sold or pledged to it and if not so disposed of, the same shall be charged to profit and loss and no longer carried as an asset of the bank."

Section 45
amended.

Proviso: disposal
of stock taken
to prevent loss.

SEC. 10. That section fifty-eight, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred and twenty-one (j), Consolidated Statutes, be and the same is hereby amended by adding at the end of said section the following subsection: "(f) All investments carried on its books, which are prohibited under the provisions of this act, or rules and regulations made by the Corporation Commission, pursuant to the powers conferred under this act."

Section 58
amended.

Prohibited assets
deducted from
profits.

SEC. 11. That section sixty-one, chapter four, Public Laws one thousand nine hundred and twenty-one, as amended, being section two hundred and twenty-one (m), Consolidated Statutes, be and the same is hereby amended to read as follows: "Officers and employees shall give bond. The active officers and employees of any bank before entering upon their duties shall give bond to the bank in a bonding company, authorized to do business in North Carolina, in the amount required by the directors and upon such form as may be approved by the Corporation Commission, same to be paid by bank. Such bond shall be conditioned that such officer or employee shall faithfully discharge all the duties imposed upon him by the directors, by the by-laws of the bank, or by the law of the land, and such duties as may be incident thereto, and such bond shall provide that such bonding company shall hold harmless the bank in which the officer or employee is employed against any loss to said bank caused by said officers' or employees' violation of any duty so imposed. The Corporation Commission or directors of such bank may require an increase of the amount of such bond whenever they may deem it necessary. If injured by the breach of any bond given hereunder, the bank so in-

Section 61
amended.

Officers and
employees to
give bond.

Condition of
bonds.

Increase of
bond.

Suits on bonds.

Provision of bond.	jured may put the same in suit and recover such damages as it may have sustained and the provisions of this section shall be considered a part of the provision of the bond, whether included or not."
Section 62 amended.	SEC. 12. That section sixty-two, chapter four, Public Laws one thousand nine hundred and twenty-one, as amended, being section two hundred and twenty-one (n), Consolidated Statutes, be and the same is hereby amended by adding at the end of said section the following: " <i>Provided, however, this section shall not apply to directors who are neither officers or employees of the bank.</i> "
Proviso: loans to directors.	
New section.	SEC. 13. That a new section be added after section two hundred and twenty-two (i), Consolidated Statutes, to be known and designated two hundred and twenty-two (j), the same to read as follows: "If any assets of a bank are of a doubtful or disputed value, an appraisal of such assets may be had by the Corporation Commission, and for the purpose of making such appraisal the Corporation Commission shall designate one agent as an appraiser and the bank shall designate an agent as an appraiser and the two so chosen shall designate a third. The appraisers so selected shall make an appraisal of the assets so designated as doubtful or disputed and file a written report of their appraisal with the bank and with the Corporation Commission. In making such appraisal the appraisers shall determine the actual cash market value of such assets. Such appraisal, when made, shall be accepted as the value of such assets for the purpose of examination or for the purpose of determining the actual cash market value of such assets. The appraisers designated shall not be interested, in any way, either in the bank or as an employee of the Corporation Commission and all expenses of such appraisal shall be paid by the bank whose assets are appraised. If any bank required to appoint an appraiser hereunder shall fail for ten (10) days to appoint an appraiser, the Chief State Bank Examiner may apply to the Clerk of the Superior Court of the county in which the bank is located for the appointment of such an appraiser, and the clerk shall thereupon make the appointment for the bank."
Designation.	
Appraisal of assets of doubtful or disputed value.	
Selection of appraisers.	
Appraisers to file written report.	
Cash value determined.	
Acceptance of appraisal.	
Appraisers not interested.	
Expenses of appraisal.	
Appointment if bank fails to appoint.	
New section added.	SEC. 14. That a new section be added at the end of two hundred and twenty-two (j), Consolidated Statutes, to be known and designated two hundred and twenty-two (k), to read as follows: "In all civil actions in the courts of this State wherein are involved as evidence or otherwise any of the records of the banking department of the Corporation Commission, a certified copy over the signature of the Chief State Bank Examiner attested by the Chief Clerk of the Corporation Commission under the seal of the commission shall be admissible
Certified copies of records received as evidence.	
Attestation of copy.	

in evidence to the same effect as if produced in court at trial by the proper custodian of the records of said department."

SEC. 15. That section seventy-seven, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred twenty-three (f), Consolidated Statutes, be and the same is hereby stricken out and the following substituted in lieu thereof: "*Annual examination.* That for the purpose of paying the salaries and necessary traveling expenses of the Chief State Bank Examiner, State bank examiners, assistant State bank examiners, clerks, stenographers and other employees of the banking department of the commission, the following fees shall be paid into the office of the Corporation Commission: (a) Each bank and each branch of any bank which under the laws of the State of North Carolina is subject to supervision and examination by the Corporation Commission and is authorized to do business or is in process of voluntary liquidation shall, within ten days after the assessment has been made, pay into the office of the Corporation Commission according to its total resources as shown by its report of condition made to the Corporation Commission at the close of business December thirty-first, nineteen hundred and twenty-six, and on the thirty-first day of December, or the date most nearly approximating same of each year thereafter on which a report of condition is made to the Corporation Commission not in excess of the following fees for its annual examination: Fifty dollars for the first one hundred thousand dollars of assets or less, seven dollars for each one hundred thousand dollars or fraction in excess thereof, and two dollars for each one hundred thousand dollars or fraction thereof of trust assets, which said trust assets shall not include real estate carried as such.

(b) All examinations made other than those provided for in subsection (a) hereof shall be deemed special examinations and for such special examination the bank shall pay into the office of the Corporation Commission the following fees for each special examination: Fifty dollars for the first one hundred thousand dollars of assets or less, seven dollars for each one hundred thousand dollars or fraction in excess thereof, and two dollars for each one hundred thousand dollars or fraction thereof of trust assets, which said trust assets shall not include real estate carried as such. The fees paid for special examination shall be based on the assets of the bank examined as of the date of such examination.

(c) For services performed for any bank other than examination, the Corporation Commission may make such charge as in its opinion is fair and just.

Section 77
amended.

Annual
examination.
Salaries of officers and employees of banking department.

Fees to be paid
by bank.

Payments.

Graduated fees.

Special
examinations.

Graduated fees.

Basis of fees.

Charges for
other services.

Witness' fees in criminal cases.

(d) In all criminal cases tried in any of the courts of this State wherein any of the employees of the banking department of the Corporation Commission are used as witnesses, a fee of ten (\$10.00) dollars per day and actual expenses incurred shall be allowed such witnesses and the same shall be paid to the Corporation Commission by the clerk of the court of the county in which the case is tried and thereafter charged in bill of costs as are other costs incurred in the trial; and in all civil actions tried in any of the courts of this State, wherein any of the employees of the banking department of the Corporation Commission are required as witnesses, the party requiring such employee as witness shall deposit with the banking department when the subpoena is served a sufficient sum to cover the witness fee of ten (\$10.00) dollars per day and expenses, and such sums as may thus be advanced shall thereafter be charged in the bill of costs as other costs are charged.

Deposit for fees in civil actions.

Disposal of fees.

All sums paid under this subsection shall be paid to the Corporation Commission as are fees for examination and used in like manner.

Corporation to fix compensation and control employees.

(e) The Corporation Commission shall fix the compensation for and otherwise exercise control over those employed in the banking department of the commission.

Total expenses not to exceed fees collected.

(f) The total compensation and necessary traveling expenses of the employees of the banking department shall not in any one year exceed the total fees collected under the provisions of this act.

Fees to be refunded.

(g) Any fees collected by the Corporation Commission for any regular or special examination made during the year nineteen hundred and twenty-seven prior to the ratification of this act shall be refunded to the bank having paid same.

Section stricken out.

SEC. 16. That section eighty-three, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred twenty-four (e), Consolidated Statutes, be and the same is hereby stricken out and the following substituted in lieu thereof: "*Misapplication, embezzlement of funds, etc.* Whoever being an officer, employee, agent or director of a bank, with intent to defraud or injure the bank, or any person or corporation, or to deceive an officer of the bank or an agent appointed to examine the affairs of such bank, embezzles, abstracts, or misapplies any of the money, funds, credit or property of such bank, whether owned by it or held in trust, or who, with such intent, wilfully and fraudulently issues or puts forth a certificate of deposit, draws an order or bill of exchange, makes an acceptance, assigns a note, bond, draft, bill of exchange, mortgage, judgment, decree or fictitiously borrows or solicits, obtains or receives money for a bank not in good faith, intended to become the property of such bank; or

Enumeration of acts declared felony.

whoever being an officer, employee, agent, or director of a bank, makes or permits the making of a false statement or certificates, as to a deposit, trust fund or contract, or makes or permits to be made a false entry in a book, report, statement or record of such bank, or conceals or permits to be concealed by any means or manner, the true and correct entries of said bank, or its true and correct transactions, who knowingly loans, or permits to be loaned, the funds or credit of any bank to any insolvent company or corporation, or corporation which has ceased to exist, or which never had any existence, or upon collateral consisting of stocks or bonds of such company or corporation, or who makes or publishes or knowingly permits to be made or published a false report, statement or certificate as to the true financial condition of such bank, shall be guilty of a felony and upon conviction thereof shall be fined not more than ten thousand dollars or imprisoned in the State's prison not more than thirty years, or both.

Punishment.

SEC. 17. That section eighty-five, chapter four, Public Laws one thousand nine hundred and twenty-one, being section two hundred and twenty-four (g), Consolidated Statutes, be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that in any indictment hereunder insolvency shall not be deemed to include insolvency as defined under subsection (d) in the definition of insolvency under section two hundred and sixteen (a), Consolidated Statutes."

Section 85 amended.

Proviso: insolvency defined.

SEC. 18. That section two hundred and twenty-four (i), Consolidated Statutes, be and the same is hereby reenacted in full.

Section re-enacted.

SEC. 19. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 20. This act shall be in force and effect from and after its enactment.

Ratified this the 25th day of February, A. D. 1927.

CHAPTER 48

AN ACT TO PROVIDE FOR THE ACQUISITION OF PARKS AND RECREATIONAL FACILITIES IN THE GREAT SMOKY MOUNTAINS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The committee or commission appointed under the provisions of resolutions numbers sixteen and twenty-nine of the General Assembly of North Carolina, passed at its special session in the year one thousand nine hundred and twenty-four, be and it hereby is continued in office and consti-

Commission continued in office and incorporated.

Corporate name.	tuted a body politic and corporate under the name of "North Carolina Park Commission" with the following named members:
Names of commissioners.	Eugene C. Brooks, Raleigh; J. A. Hardison, Wadesboro; D. M. Buck, Bald Mountain; Frank Linney, Boone; John G. Dawson, Kinston; J. Elmer Long, Durham; Plato Ebbs, Asheville; Harry Nettles, Biltmore; R. T. Fountain, Rocky Mount; E. S. Parker, Jr., Greensboro; Mark Squires, Lenoir.
Commissioners to receive no compensation. Fund for traveling expenses.	The members of said commission shall receive no compensation for their services but may be paid their actual traveling expenses out of the private fund hereinafter mentioned to be received from "Great Smoky Mountains, Incorporated." Any vacancy occurring in said commission shall be filled by the Governor.
Powers vested.	SEC. 2. The said commission is hereby vested with all the powers necessary and incident to the accomplishment of the purposes to which it is created as declared herein, and when any power is expressly conferred on said commission it shall be held and construed that said power includes all other powers necessary or incident thereto.
Successors to "Great Smoky Mountains."	Said commission is authorized and empowered to receive and take over from Great Smoky Mountains, Incorporated, a corporation of the State of North Carolina, such property and monies as it may have in hand for promotion of National Parks and the purchase of lands therefor and upon such transfer said corporation shall be dissolved. Said commission, upon such transfer, is authorized to collect any unpaid balances of pledges or subscriptions made to said Great Smoky Mountains, Incorporated, and to succeed to all of its powers and apply the funds to be received from such pledges for the purposes for which they were made. Out of such funds shall be paid the expenses of the said commission, and also any judgment or judgments for damages assessed under the provisions of section twenty-seven hereof.
Collection of pledges or subscriptions. Application of funds. Payments from funds.	
Power to acquire title to land.	SEC. 3. The said commission is authorized, empowered and directed to acquire title in the name of the State of North Carolina to any lands contemplated by the act of Congress approved May twenty-two, one thousand nine hundred and twenty-six, entitled "An Act to provide for the establishment of the Shenandoah National Park in the State of Virginia and the Great Smoky Mountain National Park in the States of North Carolina and Tennessee, and for other purposes," and in the following words and figures:
Federal law quoted.	"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that when title to lands within the areas hereinafter referred to shall have been vested in the United States in fee simple there

shall be, and are hereby, established, dedicated, and set apart as public parks for the benefit and enjoyment of the people, the tract of land in the Blue Ridge, in the State of Virginia, being approximately five hundred and twenty-one thousand acres recommended by the Secretary of the Interior in his report of April fourteen, one thousand nine hundred and twenty-six, which area, or any part or parts thereof as may be accepted on behalf of the United States in accordance with the provisions hereof, shall be known as the Shenandoah National Park; and the tract of land in the Great Smoky Mountains in the States of North Carolina and Tennessee being approximately seven hundred and four thousand acres, recommended by the Secretary of the Interior in his report of April fourteen, one thousand nine hundred and twenty-six, which area, or any part or parts thereof as may be accepted on behalf of the United States in accordance with the provisions hereof, shall be known as the Great Smoky Mountains National Park: *Provided*, that the United States shall not purchase by appropriation of public moneys any land within the aforesaid areas, but that such lands shall be secured by the United States only by public or private donation.

Shenandoah
National Park.

Great Smoky
Mountains
National Park.

Proviso: land
secured by
donation.

"SEC. 2. The Secretary of the Interior is hereby authorized in his discretion, to accept as hereinafter provided on behalf of the United States title to the lands referred to in the previous section hereof, and to be purchased with the one million two hundred thousand dollars (\$1,200,000) which has been subscribed by the State of Virginia and the Shenandoah National Park Association of Virginia and with other contributions for the purchase of lands in the Shenandoah National Park area, and with the one million, sixty-six thousand, six hundred and ninety-three dollars (\$1,066,693) which has been subscribed by the State of Tennessee and the Great Smoky Mountain Conservation Association and by the Great Smoky Mountains (Incorporated), (North Carolina), and with other contributions for the purchase of lands in the Great Smoky Mountains National Park area.

Secretary of
Interior to
accept title.

Fund for
purchase.

"SEC. 3. That the administration, protection, and development of the aforesaid parks shall be exercised under the direction of the Secretary of the Interior by the National Park Service, subject to the provisions of the act of August twenty-five, one thousand nine hundred and sixteen, entitled 'An Act to establish a National Park Service, and for other purposes,' as amended: *Provided*, that the provisions of the act approved June ten, one thousand nine hundred and twenty, known as the Federal Water Power Act, shall not apply to these parks: And *provided further*, that the minimum area to be administered and protected by the National Park Service shall be

Administration,
protection and
development
of parks.

Proviso: Federal
Water Power
Act not
applicable.

Proviso: acreage
of parks.

Provide:
development.

for the Shenandoah National Park area, two hundred and fifty thousand acres, and for the Great Smoky Mountains National Park area, one hundred and fifty thousand acres: *Provided further*, that no general development of either of these areas shall be undertaken until a major portion of the remainder in such area shall have been accepted by said Secretary.

Employment of
commission.

"SEC. 4. The Secretary of the Interior may for the purpose of carrying out the provisions of this act employ the commission authorized by the act approved February twenty-one, one thousand nine hundred and twenty-five."

Designation of
law to be
acquired.

SEC. 4. Particularly, the said commission is authorized to acquire in the name of the State of North Carolina, such portions of those lands heretofore designated by the Secretary of the Interior situate in the State of North Carolina, as are situate within the following approximate boundaries, viz.:

Boundaries.

"Beginning at a point on the south or left bank of the Pigeon River in Cocke County, Tennessee, as shown on the standard topographic map of the Geological Survey known as the Mt. Guyot sheet, opposite Bluffton, and thence following the said south bank of the Pigeon River up stream to the mouth of Cataloochee Creek in Haywood County, North Carolina, thence up stream along said Cataloochee Creek to the mouth of Little Cataloochee Creek where the highway crosses said creek, thence in a southerly direction along this highway up the valley of Cataloochee Creek and Caldwell Fork to the end of said highway, thence up said Caldwell Fork to its head on the boundary line between the counties of Haywood and Swain in North Carolina, thence in a southerly direction along said county boundary line to Soco Bald to corner of Jackson, Swain, and Haywood counties, thence along county line to Balsam Gap as shown on the standard topographic map of the Geological Survey known as the Cowee sheet, where the Appalachian Scenic Highway intersects the said county line, thence southwesterly along said highway to a point where this highway intersects the right of way line of the Asheville and Murphy branch of the Southern Railroad, thence along the northern boundary of said right of way to a point near Sylva, where a highway crosses said right of way, thence along the said highway southerly and westerly down the Tuckaseegee River Valley to the forks of the highway north of Wilmot and at the southwestern foot of the Plott Balsams, thence northeasterly along this highway to Saco Creek, thence westerly along this highway to the boundary line between Jackson and Swain counties, North Carolina, where this boundary joins the Oconalufty River, thence along this highway across the said river and westerly down said river valley through Birdtown and to Coopers Creek near its junction with the Tuckaseegee River,

thence along this highway westerly down the valley of said river to its junction with the Little Tennessee River, thence westerly along the highway down the valley of the Little Tennessee River, as shown on the standard topographic map of the Geological Survey known as the Nantahala sheet, thence along said highway across the boundary between Swain County, North Carolina, and Blount County, Tennessee, and along said highway as shown on the standard topographic map of the Geological Survey known as the Knoxville sheet, down the valley of the said river across Abram Creek and to the point where such highway bears northerly and easterly up Happy Valley and to Montvale Springs, thence along the highway northerly to Six-mile Creek, then northeasterly to Seaton, thence along highway to Little River at Gamble Store, thence along the highway which follows approximately the northeasterly base of the Chilhowee Mountains to the Blount-Sevier County line, thence to the forks of said highway on Bridge Creek, thence along the highway easterly to Guess Creek and along the said highway southerly up the valley of Guess Creek to its head, thence southerly to Walden Creek and easterly down the valley of this creek to the valley of the West Fork of the Little Pigeon River, thence along the highway southerly up the valley of the West Fork of Little Pigeon River to Gatlinburg, and along the western and southern limits of Gatlinburg along the highway easterly across Roaring Fork up Dudley Creek and to the right Prong of Little Pigeon River, thence along the highway down the valley of this river through Emert's Cove, as shown on the standard topographic map of the Geological Survey known as the Mt. Guyot sheet; thence along highway northerly down the valley of said river to the forks of said highway at the west end of Webb Mountain, thence along the highway easterly between Chestnut Ridge and Webb Mountain to Dunn Creek and along the highway up Dunn Creek to junction of highway one-half mile west of Sevier and Cocke County line, thence easterly along this highway through Sutton to the Appalachian Scenic Highway, opposite Bluffton, the point of beginning, and containing approximately seven hundred and four thousand acres."

Acreage.

SEC. 5. That for the purpose of carrying out the provisions of this act and of enabling the said commission to accomplish its purposes and of enabling the State to avail itself to the fullest extent of the provisions of the aforesaid Act of Congress, and in order to provide a National Park with its attendant benefits to the entire State, the State Treasurer is hereby authorized, empowered and directed to issue and sell not exceeding two million dollars of bonds of the State, to be designated "State of North Carolina Park Bonds." The said

Purpose of bond issue.

Bond issue authorized.

Designation.

Maturity.	bonds shall mature at such time or times not later than forty-five years after their date and shall bear interest at such rate not exceeding five per cent. per annum, payable semi-annually as the Governor and Council of State may determine. Whenever the North Carolina Park Commission shall request the State Treasurer to make available a specified sum of money for the purposes for which bonds are herein authorized to be issued, it shall be the duty of the State Treasurer to issue bonds or bond anticipation notes pursuant to this act in an amount sufficient to raise the sum so requested.
Interest.	
Issue of bonds or notes.	
Interest coupons.	SEC. 6. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act.
Registration.	
Advertisement for sale of bonds.	SEC. 7. That before selling the bonds herein authorized to be issued the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem most effectual to secure the best price. He is authorized to accept bids for the entire amount of said bonds, or any portion thereof, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein authorized in such manner as in his judgment will produce the best price, but not for less than par and accrued interest.
Acceptance of bids.	
Preference to citizens of State.	
Safe keeping of proceeds.	SEC. 8. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the Treasurer in a special fund to be designated "North Carolina Park Fund," and be disbursed only for the purposes provided in this act.
Special fund.	
Disbursements.	
Governor and Council to borrow money.	SEC. 9. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:
In anticipation of bond sales.	(a) For anticipating the sale of any of said bonds, if the Treasurer shall deem it advisable to postpone the issuance of such bonds.
For payment of interest.	(b) For the payment of interest upon or any installment of principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which

to pay such interest or installments as they respectively fall due.

(c) For the renewal of any loan evidenced by notes herein authorized.

For renewal
of loan.

SEC. 10. That notes issued in anticipation of the sale of said bonds shall be paid with funds derived from the sale of the bonds unless otherwise provided for by the General Assembly, and notes issued for the payment of interest and installments of principal shall be paid from funds provided by the General Assembly for the payment of such interest and principal when such funds are collected. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Funds for pay-
ment of antici-
pation notes.

Coupon notes.

SEC. 11. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

Faith, credit
and taxing
power pledged.

SEC. 12. That the coupons of said bonds and notes after maturity shall be received in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Coupons receiv-
able for taxes.

SEC. 13. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

Exemption from
taxation.

SEC. 14. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

Investment of
trust funds.

SEC. 15. That for the retirement of the principal of said bonds at maturity a sinking fund is hereby created, into which fund the State Treasurer shall pay during each fiscal year a sum sufficient to pay the principal of said bonds at maturity.

Sinking fund.

SEC. 16. The North Carolina Park Commission, under rules and regulations established and promulgated by it, shall have full control over the funds in the hands of the State Treasurer known as the North Carolina Park Fund and the same shall be paid out of the State Treasury upon proper voucher of the North Carolina Park Commission for carrying out the purposes of this act.

Control of funds.

Vouchers.

SEC. 17. The funds derived from the sale of bonds authorized by this act shall be devoted wholly to the acquisition of lands lying within the State of North Carolina, within the boundary hereinbefore designated, which have been or shall

Exclusive use
of funds.

be approved for purchase for park land by the Secretary of the Interior of the United States.

SEC. 18. The commission hereby appointed, as an agency of the State of North Carolina, is vested with the power of eminent domain to acquire in the name of and in behalf of the State of North Carolina and to condemn for park purposes land and other property, including dwelling houses, out-buildings, orchards, yards and gardens within the area hereinbefore set out and without being subject to the limitations provided by section one thousand seven hundred and fourteen of chapter thirty-three, Consolidated Statutes of North Carolina, and amendments thereto. The power of eminent domain hereby conferred shall be exercised under and in pursuance of the provisions of chapter thirty-three of the Consolidated Statutes of North Carolina, except that it shall in no case be necessary to allege or prove that an effort has been made to agree with the owner upon a fair and reasonable price for the acquisition of any property sought to be acquired.

SEC. 19. "In addition to the summons in such condemnation proceedings the clerk of the court shall, at the time of issuing such summons, publish a notice of the filing of the petition containing the name of the petitioner, the name or names of all persons named in the petition, together with a short but accurate description of the land and the relief demanded in some secular newspaper published in the county wherein the land is situate, and having general circulation in said county; and if there be no such paper, then in a newspaper nearest thereto and having general circulation in the county wherein the land lies once a week for four issues of such paper. Said notice shall set forth the title of the cause and in capital letters the words "To whom it may concern" and shall give notice to such persons of the relief demanded and the return day of the summons and no final order or judgment shall be entered in the cause until there is proof of publication, as in other cases of publication of notice of summons. A recital or adjudication of publication in the judgment rendered in any such proceeding shall be conclusive evidence of the fact of such publication. Every judgment rendered in such proceedings shall bind the land and bar all persons claiming title thereto or interest therein; quiet the title thereto and shall be forever binding and conclusive upon and against all persons, whether mentioned by name in the order of publication or included under the general description "To whom it may concern." It shall not be an exception to such conclusiveness that the person is an infant, lunatic, or is under any disability, but such infant, lunatic or person under disability and every other per-

Right of eminent domain.

Limitations removed.

Exercise of power.

Limitation removed.

Notice of petition for condemnation.

Details of notice.

Evidence of publication.

Effect of judgment.

Persons under disability.

son shall have recourse against the award paid into court for any loss he may suffer by reason of being so concluded.

SEC. 20. The condemnation proceedings authorized by this act may be instituted, prosecuted or defended in the Superior Court of any county in which the land to be condemned, or any part thereof shall lie in either of the counties of Haywood or Buncombe. The issuance of the summons shall be a sufficient designation of the county for the trial of said action, and said action shall be tried in such county, any other provision of the Consolidated Statutes notwithstanding. The commissioners to appraise lands appointed in such proceedings may be citizens of any county within the State of North Carolina. All motions based upon the report of any board of commissioners appointed to appraise lands may be heard upon appeal either at chambers or at term time, anywhere in the present nineteenth or twentieth judicial districts and, when such motions are heard in chambers, five days' notice of the same shall be given to the adverse parties or their attorney of record. The trial of all proceedings under the provisions of this act shall be granted precedence and priority over the trial of all other civil causes, but, upon motion of the said Park Commission, such causes shall be continued from time to time, provided that all continuances at the instance of the said commission without assigning good cause shall not have the effect to continue the same for a greater period than twelve months.

SEC. 21. Title or control of any land or any interest therein within the area mentioned in this act may be acquired by said commission by gift, purchase or any other lawful means for the transfer of title, and said commission is further authorized to acquire land and other property by gift, devise, bequest or otherwise.

SEC. 22. The commission is vested with power to contract to give, grant, convey and transfer to the United States of America for National Park purposes all right, title and interest which it or the State of North Carolina may hereafter acquire in lands or other property within the area hereinbefore mentioned. Any conveyances under said contracts shall be executed by and in the name of the State of North Carolina, by the Governor thereof, attested by the Secretary of State and sealed with the great seal thereof, and no other warrant or authority shall be required for the registration of any such instrument.

SEC. 23. The said commission is authorized and empowered to designate some person or persons as attorneys for it and in the name of the State of North Carolina to appear, prosecute or defend any actions or proceedings in which the State may be a party under the provisions hereof and the appointing of

Jurisdiction of proceedings.

Designation of county for trial.

Commissioners of appraisal.

Hearings on appeals from appraisement.

Notice of hearing.

Precedence of trial.

Continuances.

Proviso: limit.

Methods of acquiring title.

Commission vested with power to convey lands.

Execution of conveyance.

Designation of attorneys.

Appointment as
Assistant Attor-
ney-General.

State not liable
for salary or
compensation.

Authority to
United States.

Concurrent
jurisdiction re-
tained by State.

Power of legis-
lation conferred
on Congress.

Institution of
condemnation
proceedings.

Defendants.

Awards several.

Employment of
procedure.

Titles vested
on payment
of awards.

Attorney's fee
allowed by
State.

such person or persons, when approved by the Attorney-General of the State of North Carolina, shall constitute such person or persons an assistant attorney-general of said State, but the State of North Carolina shall be under no obligation or liability for the payment of any salary or compensation to such person or persons.

SEC. 24. The United States of America is authorized to acquire by conveyance made pursuant to this act the lands herein above mentioned and for the purposes set out in the Act of Congress above mentioned, by this consent is given upon condition that the State of North Carolina shall retain a concurrent jurisdiction with the United States in and over such lands so far that civil process in all cases and such criminal process as may issue under the authority of the State of North Carolina against any person charged with the commission of any crime without or within said jurisdiction, may be executed thereon in like manner as if this consent had not been given. Power is hereby conferred on the Congress of the United States to pass such laws as it may deem necessary for the acquisition of the said lands and for incorporation in such National Parks and to pass such laws and make or provide for the making of such rules or regulations of both civil and criminal nature and to provide punishment therefor as in its judgment may be necessary for the management, control and protection of such lands as may be acquired by the United States under the provisions of this act.

SEC. 25. After the Secretary of the Interior shall have designated two hundred and fourteen thousand acres of lands, situate in the State of North Carolina, within the area specified in section four of this act, it shall be lawful for and the duty of said commission to institute a condemnation proceeding for the acquisition of said area joining as parties defendant all persons shown by the records of their counties, owning or claiming to own or have any estate or interest in the lands so designated. The award to be rendered in said proceeding shall be several as between each land owner within said boundary.

The procedure authorized in this act may be employed by said commission to acquire any or all of the lands in North Carolina set out in section four hereof. Upon the payment of the award rendered in any proceeding or proceedings the title to the lands mentioned and described in the petition and award shall vest in fee simple in the State of North Carolina.

If such award is not paid by the State of North Carolina within two years from its date, the State of North Carolina shall be liable for one reasonable attorney's fee for each defendant or group of defendants, owning the entire fee in one or more tracts of land, to be determined after notice and

hearing, by any resident or presiding judge of the present nineteenth or twentieth judicial districts upon motion of the commission at the time of its election not to pay said award. Upon such hearing the judge shall have the power to limit and fix the necessary number of witnesses summoned on behalf of the land owner and no other witnesses than those so fixed and selected by the court shall be taxed against the State. If the court at the time of the final hearing shall find that the cost of the trial to any one or more defendants shall be greater at the place where the trial is had than in the county where the land or some portion thereof of such person is situated, it shall be lawful for said court to determine such excess cost and to tax the same as part of the cost against the petitioner.

Judge to fix number of witnesses.

Excess cost taxed against petitioner.

The said commission shall at all times have the power and authority to cause the said proceedings to be dismissed as to any land owner or land owners or any particular tract or portion thereof described in the petition without prejudice to its rights as to other lands so described in said petition or the right to condemn the same: *Provided, however*, that no tract of land shall be condemned herein unless all of the known owners shown by the record or those claiming an interest therein shall be made parties thereto.

Power of commission to dismiss proceedings.

Proviso: parties to proceedings.

After the final judgment is rendered if, in the opinion of said commission, the award is so excessive as to make the acquisition of the title to said lands undesirable by the State of North Carolina, then the said commission shall be authorized to designate in writing filed in said proceedings its election not to acquire the title to such lands and not to pay the award therefor and such action on its part shall be without prejudice as to any other lands sought to be condemned therein, and in case the election is so made not to pay the award for any of said lands, then the petitioner shall pay to the defendant his costs incurred in said proceedings on account of the lands so rejected by the commission.

Election if awards be excessive.

Action without prejudice.

Payment of defendant's costs.

SEC. 26. Notwithstanding any of the preceding provisions hereof, no bonds shall be issued and no part of the funds to be derived therefrom shall be expended until it shall have been made to appear to said commission;

Facts to be found before issue of bonds.

(a) That the Secretary of the Interior has in pursuance of the act of Congress designated the areas to be acquired within the States of North Carolina and Tennessee suitable for general development for National Park purposes as provided in said act of Congress.

Designation of area as National Park.

(b) That adequate financial provision has been made by or on behalf of the State of Tennessee for the purchase of its portion of the designated area lying within the State of Tennessee set forth in section four hereof.

Action by Tennessee.

Financial provision for purchase.

(c) That adequate financial provision, including the amount appropriated hereby, has been made to purchase that part of the said area lying within the State of North Carolina designated by the Secretary of the Interior.

Issue of bonds on facts found.

SEC. 26½. After the findings of said commission as above set out shall have been made, and if and when the Governor and Council of State shall have also made the findings as set out in subsections (a), (b) and (c) of section twenty-six on their part, then the said bonds shall be issued as herein provided.

Restraining orders.

SEC. 27. That at any time after the issuance of summons in any proceeding hereunder, the petitioner may, under the practice now obtaining, apply to either the resident or presiding judge referred to in section twenty hereof, for an order restraining the defendants or any of them, as to any of the lands sought to be condemned, and if the court is of the opinion that such defendants, or any of them, are engaged in or are likely to be engaged in, or have threatened to engage in, any act that will affect or change the present character and condition of such lands, then such restraining order shall be issued, without bond, and upon such terms as may be just.

Assessment of damages.

In the event that the petitioner shall elect not to acquire title to the lands protected by said restraining order, then such land owner or land owners interested therein shall have the right to have the damages suffered by them assessed in said proceeding, in the same manner and under the same practice as now applying when injunctions are dismissed upon the hearing or upon final judgment: *Provided*, that the State of North Carolina shall be under no obligations or liability for the payment of any such damages so assessed.

Proviso: damages not charged on State.

Repealing clause.

SEC. 28. All laws conflicting herewith are hereby repealed.

SEC. 29. This act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1927.

CHAPTER 49

AN ACT TO PERMIT THE GOVERNOR AND COUNCIL OF STATE TO AUTHORIZE THE STATE TREASURER TO BORROW MONEY IN AN EMERGENCY AND TO REPEAL CHAPTER 210, PUBLIC LAWS OF 1925.

The General Assembly of North Carolina do enact:

Governor and Council of State may borrow on notes.

SECTION 1. That the Governor and Council of State may authorize and empower the State Treasurer in the intervals between sessions of the General Assembly, to borrow money on

short term notes to meet any emergency arising from the destruction of the State's property, whether used by department or institution, or from some unforeseen calamity not amounting to its destruction.

SEC. 2. The Council of State, when such emergency arises during such interval, shall recite upon its minutes the facts out of which it does arise, and thereupon direct the State Treasurer to borrow from time to time money needed to meet such emergency or calamity, not exceeding, however, in the whole, five hundred thousand (\$500,000) dollars in the aggregate in the period between the adjournment of the present session of the General Assembly and the convening of the General Assembly in regular session in one thousand nine hundred and twenty-nine and not exceeding five hundred thousand (\$500,000) dollars in the aggregate in any succeeding interval between regular sessions of the General Assembly, and to execute in behalf of the State of North Carolina notes for said money so borrowed to run not exceeding two years, and to bear interest not exceeding five per cent. per annum, payable semi-annually. Said notes shall be in such form as the State Treasurer may determine, and the obligations for the interest thereupon after maturity shall be receivable in payment of taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever. The said notes shall be exempt from all State, County and municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest thereon shall not be subject to taxation as for income, nor shall said notes be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

SEC. 3. At each, the next regular or extra session of the General Assembly, the Governor and Council of State shall report to it the proceedings of the Governor and Council of State in borrowing money under this act, setting out fully the facts upon which they held that the emergency existed which authorized such borrowing.

SEC. 4. Chapter two hundred and ten, Public Laws of one thousand nine hundred and twenty-five, entitled "An Act to Permit the Governor and Council of State to authorize the State Treasurer to Borrow Money in an Emergency," be and the same is hereby repealed.

SEC. 5. That this act shall take effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1927.

Emergencies
justifying
notes.

Recital of facts
entered on
minutes.

Directions to
treasurer.

Limit of amount.

Execution and
maturity of notes.

Interest.

Form of notes.

Interest receivable
on debts of
State.

Exemption from
taxation.

Report to General
Assembly.

Act specifically
repealed.

CHAPTER 50

AN ACT TO FILL VACANCIES IN THE OFFICE OF UNITED STATES SENATOR OCCURRING DURING THE TERM OF SUCH SENATOR BY RESIGNATION, DEATH OR OTHERWISE THAN BY THE EXPIRATION OF SUCH TERM.

The General Assembly of North Carolina do enact:

Vacancy.

SECTION 1. That whenever there shall be a vacancy in the office of United States Senator from this State, caused by death, resignation or otherwise than by the expiration of the term, the Governor as soon as practicable, shall call a primary for each political party in the State for the purpose of nominating candidates for Senator to fill such vacancy. At least forty-five days' notice of such primary election shall be given.

Governor to call primary.

Notice of primary.

Certificate of nomination.

Call for general election.

Notice and purpose of election.

Laws governing primary and election.

SEC. 2. The State Board of Elections shall certify to the Governor the nominee of each political party in said primary for such vacancy, and thereupon the Governor shall call a general election after giving at least thirty days' notice thereof for the purpose of electing a Senator to fill said vacancy.

SEC. 3. Said primary and election provided for in this act shall be held and conducted in accordance with the general primary law and the general election law of the State in force at the time of such primary and election.

Repealing clause.

SEC. 4. All laws, clauses and parts of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall take effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1927.

CHAPTER 51

AN ACT TO PROVIDE FOR THE PROTECTION AND CONSERVATION OF WILD BIRDS AND ANIMALS; TO CREATE A STATE GAME COMMISSION AND THE OFFICE OF STATE GAME WARDEN; TO AUTHORIZE GAME REFUGES AND SANCTUARIES; TO LEVY LICENSE FEES; TO PROVIDE OPEN AND CLOSED SEASONS FOR GAME BIRDS, GAME ANIMALS AND FUR-BEARING ANIMALS; TO ABOLISH THE AUDUBON SOCIETY OF NORTH CAROLINA AND TO TRANSFER ITS PROPERTY TO THE STATE GAME COMMISSION, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Short title.

SECTION 1. *Short Title.* That this act shall be known by the short title of "The North Carolina Game Law."

SEC. 2. *Definitions.* That for the purpose of this act the following shall be construed, respectively, to mean:

Commission. State Game Commission. Commission.

Warden. State Game Warden. Warden.

Person. The plural or the singular as the case demands, including individuals, associations, partnerships and corporations, unless the context otherwise requires. Person.

Take. Whenever it is made lawful to "take" birds or animals, or parts thereof, or birds' nests or eggs, it shall mean the pursuit, hunting, capture or killing of birds or animals or collecting of birds' nests or eggs in the manner, at the time, and by means specifically permitted. Whenever it is made unlawful to "take" birds or animals or parts thereof, or birds' nests or eggs, the word "take" shall include pursuing, shooting, hunting, killing, capturing, trapping, snaring and netting birds or animals, collecting birds' nests or eggs, and all lesser acts, such as disturbing or annoying birds or animals or placing or using any net or other device for the purpose of taking birds or animals, whether or not they result in taking such birds or animals, except that this shall not be construed to prevent field trials and the training of dogs. Take.

Open Season. The time during which birds or animals may be lawfully taken. Each period of time prescribed as an open season shall be construed to include the first and last days thereof. Open season.

Closed Season. The time during which birds or animals may not be taken. Closed season.

Transport. Shipping, transporting, carrying, importing, exporting, receiving or delivering for shipment, transportation, carriage or export. Transport.

Common Carrier. Railroad companies, boat lines, express companies, bus lines, and any person transporting persons or property for hire. Common carrier.

Game Animals. Deer, bear, fox, squirrels, and rabbits. Game animals.

Fur-Bearing Animals. Skunk, muskrat, raccoon, opossum, beaver, mink, otter, and wild cat. Fur-bearing animals.

Non-Game Animals. All wild animals except game and fur-bearing animals. Non-game animals.

Upland Game Birds. Quail, commonly known as bob white or partridge, wild turkey, grouse, and pheasants. Upland game birds.

Migratory Wild Water Fowl. Anatidae or waterfowl, including brant, wild duck, geese, and swans; migratory wild birds, gruiæ or cranes, including little brown, sandhill and whooping cranes, rallidae or rails, including coots, gallinules, sora and other rails, limicolæ or shore birds, including avocets, curlew, dowitchers, godwits, knots, oyster catchers, phalaropes, plovers, sand-pipers, snipe, stilts, surf birds, turnstones, willet, Migratory wild water fowls.

woodcock and yellow legs; columbidae or pigeons, including doves and wild pigeons.

Non-game birds.

Non-Game Birds. All wild birds except upland game birds and migratory game birds.

Game.

Game. All game animals and game birds.

Validity of provisions of act.

SEC. 3. *Validity of provisions of this act.* The provisions of this act shall be severally, and if any of its provisions shall be held to be unconstitutional, the decision of the court shall not affect the validity of the remaining provisions of this act. It is hereby declared a legislative intent that this act would have been adopted by the General Assembly had such unconstitutional provisions not been included therein.

Legislative intent.

Governor to appoint four game commissioners.

SEC. 4. *Creation of State Game Commission.* The Governor, with the advice and consent of the Senate, shall appoint four competent citizens of this State to be and act, with the Director of the Department of Conservation and Development, who is hereby constituted a member ex officio with all the rights and powers of the other members, as a commission to be known as the State Game Commission. The members other than the Director of the Department of Conservation and Development shall be chosen from the geographical divisions of the State and shall hold office for the term of six years. They shall serve without compensation except that they shall be allowed per diem expenses when attending meetings of the commission or when administering the provisions of this act. Of the first members of the commission appointed under this act, two members shall be appointed for terms expiring the thirty-first day of March, one thousand nine hundred and thirty, and two members for terms expiring the thirty-first day of March, one thousand nine hundred and thirty-three. Thereafter such appointments of members shall be for terms of six years.

Commissioner ex officio.

Selection of members.

Per diem expenses allowed.

Terms of office.

Vacancies.

SEC. 5. *Appointment to fill vacancies.* Upon the death, resignation or removal from office of any person so appointed as aforesaid, the Governor shall appoint a competent person to serve for the unexpired term.

Office.

SEC. 6. *Place of commission's offices.* The commission shall have its office at the capital and shall hold meetings at such office at such times as the commission may determine, and at its first meeting in each year shall elect one of its members as chairman and another as vice-chairman.

Meetings.

Chairman and vice-chairman.

State Game Warden.

SEC. 7. *Appointment of State Game Warden.* The commission shall appoint a State Game Warden who shall receive a salary fixed by the commission, not exceeding five thousand dollars per annum, payable monthly upon his own requisition. The Warden shall be reimbursed for his actual and necessary traveling expenses, not to exceed one thousand five hundred dollars per annum, incurred in the discharge of his official

Salary.

Traveling expenses.

duties when he is away from the place where his office is located, to be paid by proper vouchers. The Warden shall give bond in the sum of ten thousand dollars to be approved by the State Treasurer, conditioned upon his faithful performance of the duties imposed upon him by the provisions of this act. The bond shall be filed with the State Treasurer and the premiums paid from the State game fund. The Warden shall have his office in the offices of the commission at the capital and shall act as secretary of the commission, but shall have no vote in the commission's deliberations.

Warden to give bond.

Filing of bond.
Payment of premiums.
Office.
Secretary of Commission.

SEC. 8. *Purposes and duties of commission.* The purposes and duties of the commission are to protect, propagate and preserve the game, fur-bearing animals and protected birds of the State, and to enforce by proper action and proceedings the provisions of this act and of other acts relating to the protection of game. The commission shall collect, classify and preserve all such statistics, data and information as in its judgment will tend to promote the objects of this act, to take charge of and keep all reports, books, papers and documents which shall in the discharge of its duties hereunder, come into its possession or under its control. On the first day of January, one thousand nine hundred and twenty-eight, and each year thereafter, the commission shall make a report to the Governor covering all its transactions including the number and classes of licenses issued in each county, the amount of money received therefrom, and from all other sources, the total amount of money received from all licenses issued and all other sources, of funds on hand to the credit of the State game fund, and such other information as will give a complete report of the enforcement of this act for the two fiscal years immediately preceding the making of such report.

Purposes and duties of commission.

Statistics.

Reports, papers and documents.
Reports.

Details of report.

SEC. 9. *Powers of commission: to acquire land.* The commission may acquire, in the name of the State, title to or control of lands within the State which are suitable for the protection and propagation of game and for hunting purposes to be used as hereinafter provided, by purchase, lease, gift, or otherwise, to be known as State Game Lands. The commission may purchase or lease lands from which the ownership of mineral, oil or gas, and the right to mine or drill for the same have been excepted. All purchases or leases shall be made only with the consent of a majority of the commission and any moneys payable as purchase price, consideration or concession therefor, shall be paid from the State game fund. The title to any land so acquired shall be approved by the Attorney-General and shall be taken in the name of the State, but the entire control of such lands shall be under the direction of the commission.

Power to acquire land.

"State Game Lands."

Mineral, oil or gas lands.

Authority for purchases or leases.

Paid from State Game Fund.

Approval of title.

Control of lands.

Game refuges
and hunting
grounds.

Game refuges in
State forests.

Limit of game
refuges.

Boundary of
game refuges.

Notice of
posting.

Auxiliary
game refuges.

Public hunting
grounds.

Lease of
hunting rights.

Proviso: cancella-
tion of lease.

Cancellation of
lease at request
of owner.

Powers of
commission to
make regulations.

SEC. 10. *Establishment of refuges.* Lands to which title has been acquired by the commission or which have been leased, or any part thereof, may be used for the purpose of creating and maintaining State game refuges and hunting grounds, either or both, or for the propagation of game. The commission may also with and by the consent of the State Forester locate State game refuges on State forests. No State game refuge shall be established within ten miles of another State game refuge nor shall a refuge exceed ten miles at its greatest transverse dimension. Each State game refuge shall be surrounded by a well defined fire line, road or other clear strip of land, and by at least one wire at the boundary thereof. On the boundary of each State game refuge shall be posted in conspicuous places not more than one hundred and fifty yards apart notices bearing the following: "State Game Refuge—Hunting Unlawful" and such other information or rules and regulations as the commission may deem advisable.

SEC. 11. *Establishment of auxiliary refuges.* The commission may establish and maintain auxiliary State game refuges for the protection and propagation of game, and maintain public hunting grounds, or lands or waters suitable for purposes where considered advisable by the commission. Suitable lands or waters owned or controlled by individuals, corporations, associations, municipalities, or by State or National government may be used for such purposes, subject to the permission of the proper authorities owning or controlling the same. The hunting rights to such lands or waters shall be conveyed in the form of a lease, by the person or persons having control, to the commission for a period of not less than ten years: *Provided*, that the commission may at any time upon sixty days' notice to the lessor cancel any lease for auxiliary refuge lands, when in the judgment of the commission the use of such lands or waters is no longer needed or desired: And be it *further provided*, that in case the owner or owners desire to sell such property, and such sale cannot be consummated subject to said lease of the hunting rights, the lease shall be cancelled by the commission within sixty days after request for such cancellation is filed with the commission, if the principal object of such sale is not to convert to private use the hunting or fishing rights made more valuable through the use of such property as an auxiliary State game refuge.

SEC. 12. *Powers of commission: To make regulations.* The commission may formulate, adopt and post such rules and regulations for the government of lands and waters under its control, and for the protection and propagation of game thereon, as it may deem necessary for their proper use and administration, or as may be established pursuant to agreements with the

State Forester and Department of Conservation and Development, or Federal authority, or lessors. Such rules and regulations shall be the law of this State controlling such lands or waters, and a violation of any of the provisions of such rules and regulations shall subject the offender to the payment of fines or to imprisonment as provided for the violation of the provisions of this act.

Legal force of regulations.

Punishment for violations.

SEC. 13. *Entry upon refuges.* Any citizen may go upon a State game refuge or an auxiliary State game refuge without firearms or traps or dogs, except during the months of October, November and December: *Provided, however,* that persons regularly residing on lands included within an auxiliary game refuge may be granted a special written permit by the commission or warden, which may be revoked at any time, to have traps, dogs, or guns in his or her possession on such refuge. In connection with their official duties it is lawful for any member or employee or a duly appointed agent of the commission or the Department of Conservation and Development, or the Federal Forest Service, to go upon a game refuge at any time and in any manner, with or without firearms or traps or dogs.

Entry upon refuges.

Proviso: residents of auxiliary game refuges.

Official entries.

SEC. 14. *Duty of commission to disseminate information.* The commission shall collect, and disseminate as widely as possible among the farmers and other interested citizenship of the State, all possible information regarding the insectivorous birds and other wild birds and animals of the State, and the Warden shall, to the best of his power, assist farmers and other persons suffering from depredations of wild birds and animals.

Commission to disseminate information.

SEC. 15. *Powers of commission: To change open seasons.* The commission shall have and is hereby given full power and authority; to change any open season, within the first and last dates of such open seasons provided by this act for any game bird, game animal or fur-bearing animal, for the State or for any county or district, when special circumstances may make such change desirable; to change the bag limits within those provided in this act when special circumstances may make such changes desirable; to open any county or district to the taking of foxes for their fur by other means than by hunting with dogs; to establish "lay days" or certain days in each week on which migratory wild fowl may not be taken; but no such change or changes may be made by the commission except upon the written petition of twenty-five (25) or more reputable citizens of this State, or of the county or district to be affected by such change, and after a public hearing, of which notice shall be given by at least two (2) publications, once a week for two (2) weeks, in a daily paper pub-

Authority to change open seasons.

To change bag limit.

To open county or district to taking foxes for fur.

Lay days.

Petition for changes.

Public hearings.

Notice of hearing.

Hearing on
petition.

Order covering
change.

Order given
publicly.

Power to close
and re-open
seasons.

Purchase of birds
or animals for
propagation and
restocking.

Refuges and
sanctuaries.

Distribution of
breeding stock.

Killing of game
injurious to
agriculture.

Capture and
replanting.

Limit of
permit.

County game
commissions not
dissolved nor
prohibited.

Supervision and
direction of
policies.

lished in each of the cities of Raleigh, Asheville, Charlotte, Elizabeth City, Greensboro, New Bern, Wilmington and Winston-Salem, where said change affects the entire State; and ten (10) days' notice posted at the court-house door of the county in which such change is asked, and two (2) publications in a newspaper of such county, if a newspaper is published therein, when such change is local. The commission after such public hearing shall act upon such petition as it may deem advisable under the circumstances. When any such change is made the commission shall make an order covering the same, and the order of such change shall be given equal publicity as the above public notice required. The commission shall have power to close, entirely in the territory affected, the open season for any game bird or game animal in case of a forest fire, the freezing up of most of the open waters frequented by wild fowl, an earthquake or any other natural calamity by reason of which such action may seem desirable, and to reopen such seasons when the conditions warrant such action.

SEC. 16. *Powers of commission: To propagate game.* The commission may acquire, by gift, purchase or capture, wild birds or animals for propagation purposes or for restocking the forests and covers of this State. It may establish and maintain refuges and sanctuaries on lands owned by the State or leased by the commission and propagate wild birds or animals thereon and distribute such birds and animals in the covers of the State, or to private land owners in such sections of the State as show the need of restocking, at its discretion.

SEC. 17. *Powers of commission: To permit killing of game when injurious to agriculture.* The commission shall have power to issue permits to kill any species of birds or animals which may become seriously injurious to the agriculture or other interests in any particular community, or such birds or animals may be captured alive by it or under its direction and planted in other sections of the State for restocking, or may be disposed of in such other manner as it may determine. Any permit issued pursuant to this section shall expire within four (4) months after the date of issuance.

SEC. 18. *Powers of County Game Commission.* This act shall not be construed to dissolve any game commissions now existing in the several counties, nor to prohibit the creation of game commissions in the several counties, and such commissions now existing and such as may be created shall exist, but supervision of the provisions of this act and the direction of the policies and administration of this act and other acts which may exist for the same purposes as this shall be vested in and

abide with the State Game Commission, and the powers of such county commissions as may exist or may be created shall be of a nature advisory and recommendatory to the State Game Commission and the exercise of any powers by them shall require the approval of the State Game Commission.

SEC. 19. *Powers of Warden: To issue permits.* The Warden may issue a permit, revocable for cause, to any person, authorizing the holder to collect and possess wild animals or wild birds or birds' nests or eggs for scientific, propagation, or exhibition purposes. Before such a permit to take for scientific purposes is issued, the applicant must file written testimonials from two well known ornithologists or zoölogists and pay the sum of one dollar (\$1.00) for the permit; but duly accredited representatives of public educational or scientific institutions, or governmental departments of the United States engaged in the scientific study of birds and animals, may be granted such a permit without endorsements or charge or without being required to obtain a hunting license. If the Warden is satisfied of the good faith of the applicant, he shall issue to him a permit which shall fix the date of its expiration and may fix a restriction upon the number and kinds of animals, birds, or birds' nests or eggs to be taken thereunder, but no such permit shall be valid after the last day of the calendar year in which it is issued. Permits to take game animals or game birds during the close season shall not be issued except to a duly accredited representative of a school, college, university, public museum, or other institution of learning, or a representative of the Federal Government engaged in the scientific study of birds and animals or to a duly accredited representative of a State game department or commission to restock the covers of the State which he represents. Specimens of birds or animals legally taken and birds and animals reared in domestication pursuant to the provisions of this act and to regulations of the commission may be bought, sold and transported at any time by any person holding a valid permit issued in accordance with the provisions of this section. When transported by common carrier or contained in a package, said specimens of any package in which the same are transported shall have clearly and conspicuously marked on the outside the name and address of the consignor and consignee, and an accurate statement of the numbers and kinds of birds or animals, specimens or parts thereof or birds' nests or eggs contained therein, and that such specimens are for scientific or propagation purposes. Each person receiving a permit under this section must file, at the expiration of his permit, with the Warden a report of his operations under the permit, which report shall set forth the name and address of the permittee, the

Powers advisory and recommendatory.

Permits to collect and possess.

Testimonial in permits for scientific purposes.

Fee for permit.

Permits to representatives of scientific institutions and governmental departments.

Permit, if issued.

Limit of permit.

Permits to take during closed season.

Sale and transportation of specimens.

Marks and statements on packages.

Reports of actions under permits.

number of his permit, the number of each species of birds, animals, or birds' nests or eggs taken thereunder or otherwise acquired, disposition of the same, names and addresses of persons acquiring the same from the permittee, and number of each species on hand for propagation purposes at the expiration of the permit. The commission is hereby authorized to prescribe from time to time rules and regulations governing the possession, purchase, sale and transportation of birds and animals raised in domestication pursuant to the provisions of this act.

SEC. 20. Powers of Warden: To employ deputies. With the approval of the commission, the Warden may employ such Deputy Wardens, refuge keepers, employees and agents as shall be necessary for the proper carrying out of the provisions of this act and with the approval of the commission shall arrange the compensation of such Deputy Wardens, refuge keepers, employees and agents. The Warden shall have general supervision and control over all such Deputy Wardens, refuge keepers and employees, and, under the supervision and direction of the commission, shall enforce all the provisions of this act and any other laws now in force or hereafter enacted for the protection of wild birds and animals, and shall exercise all necessary powers incident thereto. It shall be the duty of the Deputy Wardens, refuge keepers and employees to obey and carry out the instructions and directions of the Warden for the enforcement of this act.

SEC. 21. Powers of Warden: To prepare form of license and to execute warrants. It shall be the duty of the Warden, immediately after his appointment, to prepare forms of hunting licenses and other forms necessary for the use in the administration of the provisions of this act and to properly distribute them to the officers and persons required to issue licenses or use such forms. The Warden shall cause the hunting license accounts of officers and persons issuing licenses to be examined and audited at least once during each year and shall require such officers or persons promptly to pay to him in accordance with the provisions of this act all moneys received by them from the sales of hunting licenses.

The Warden and each of his deputies shall have power to execute all warrants issued for violation of this act and to serve subpoenas issued for examination, investigations, or trial of offenders against any of the provisions of this act; to make search after having first obtained proper warrant therefor, of any place or thing which such Warden has cause to believe contains wild birds or animals or any parts thereof, or the nests or eggs of birds possessed in violation of law; to seize wild birds or animals or parts thereof, or nests, or eggs of birds

Details of reports.

Rules as to birds and animals raised in domestication.

Deputy wardens, refuge keepers, employees and agents.

Compensation.

Supervision and control.

Enforcement of laws.

Necessary powers.

Deputy Wardens, refuge keepers and employees to obey and execute instructions.

Wardens to prepare forms.

Distribution of forms.

Examination and audit of accounts.

Enforcement of payments.

Warden and deputies to execute warrants and serve subpoenas.

Searches.

Seizure of articles possessed in violation of law.

killed, captured, or possessed in violation of law, or showing evidence of illegal killing; to seize and confiscate all instruments or devices illegally used in taking wild birds or animals and to hold the same to be disposed of as provided in this act; to arrest without warrant any person committing a violation of this act in his presence, and to take such person immediately before a court having jurisdiction for trial or hearing; and to exercise such other powers of peace officers in the enforcement of the provisions of this act, or of judgments obtained for violation thereof, as are not herein specifically conferred.

SEC. 22. *Powers of Warden: To dispose of seized game and devices.* All game birds and the edible portions of game animals seized under the provisions of this act shall be disposed of by the Warden or under his direction, by gift to hospitals, charitable institutions, or almshouses within the State. Non-game birds or parts thereof and the plumes or skins of wild birds or birds of foreign species shall be disposed of by the Warden by gift to scientific and educational institutions within the State, or may be retained by him for use of the commission, or in his discretion they may be destroyed. The Warden shall take a receipt from the donee for any such gift and file such receipt in his office, and he shall keep a permanent record of such gifts. The heads, antlers, horns, hides, skins, or feet, or parts of any game or fur-bearing animal, seized under the provisions of this act, if the person from whom the same were seized is convicted of violating any of the provisions of this act, or if the owner thereof is unknown, may be sold for cash by the Warden, or under his direction, at public auction to the highest bidder. Notice of the time and place of such sale, together with a description of the articles to be sold, shall be given by the Warden or under his direction in such manner as he may determine to be best calculated to bring the best price therefor: *Provided*, that if the property seized is perishable that same may be disposed of by the Warden immediately. The Warden or his deputies authorized to make the sale shall issue to the purchaser a certificate stating that the purchaser has the legal right to be in possession of the articles bought, and any one so acquiring said article or articles from the State, other than the person from whom they were seized, shall have the right to possess the same. If the person from whom any of said articles were seized be acquitted of the charge of violating any of the provisions of this act the article so seized, unless it be an instrument or device the use of which is prohibited by this act, or money derived from the sale thereof if it was perishable property, shall be returned to him. No officer shall be liable for any damage on account of any search, examination, seizure, or sale as herein provided. It shall be, and

Confiscation and seizure of illegal instruments and devices.

Arrests without warrant.

Other powers as of peace officers.

Disposal of seized game and devices.

Gifts to hospitals and charities.

Gifts to scientific and educational institutions.

Receipts from donees.

Record of gifts.

Sale of seized articles.

Notice of sale.

Proviso: sales of perishable articles.

Certificates to purchaser.

Articles returned on acquittal of owner.

Officers not liable for damage.

Deputies to report
of property
confiscated.

Details of report.

Records of
confiscations.

Officers made
deputy wardens.

Duty.

Fee for
securing
convictions.

Fee assessed
as cost.

Special forest
wardens.

Reports.

Moneys to be
paid over to
State Treasurer.

State game fund.

Specific
appropriation.

Appropriation for
initial expenses.

Repayment to
State.

is hereby made, the duty of each deputy game warden to make a full and complete report to the Warden of all property by him confiscated because of a violation of the game laws of this State, showing in detail a description of the property, the person from whom it was confiscated, the price received therefor upon public sale, and the disposition of the money. The Warden shall keep in his office a permanent record showing all property confiscated by him or any of his deputies, and the disposition made thereof under the provisions of this act.

SEC. 23. *Officers constituted deputy game wardens.* All sheriffs, deputy sheriffs, police officers, forest wardens, park patrolmen, refuge keepers and constables are hereby made ex officio deputy game wardens, and it shall be their duty to aid in the enforcement of this law. In addition to fees to which he may be entitled under the general law of this State any ex officio deputy game warden shall receive the sum of five dollars (\$5.00) in any case involving a violation of this act in which he secures the evidence upon which the conviction was obtained, which shall be assessed against the defendant and paid by such defendant as a part of the cost in case of conviction; if no conviction is procured, no fee shall be taxed against the county or State.

SEC. 24. *Warden, deputies and refuge keepers constituted special forest wardens.* The Warden, deputy wardens and refuge keepers are hereby made ex officio Special Forest Wardens and charged with the duty of reporting to Forest Wardens all infractions of the forest fire laws and to assist Forest Wardens in extinguishing forest fires, and generally enforcing the laws and regulations for the preservation of the forests.

SEC. 25. *Payment to State Treasurer of license fees.* The Warden shall promptly pay to the State Treasurer all moneys received by him from the sale of hunting licenses or from any other source arising through the administration of this act, and the State Treasurer shall deposit all such moneys in a special fund to be known as the State Game Fund and which is hereby reserved, set aside, appropriated and made available until expended as may be directed by the commission in the enforcement of this act, for the purposes of this act, and shall be used for no other purpose.

SEC. 26. *Appropriation for initial expenses.* In order to pay the initial expenses, including the purchase of supplies, printing and distribution of licenses and for all other expenses that may be necessary for the enforcement of this act, the sum of ten thousand dollars (\$10,000.00) is hereby appropriated out of any moneys in the State Treasury not otherwise appropriated, to be available upon the passage and approval of this act until expended, and this sum shall be covered into the

State treasury out of the first moneys received by the State treasury from the Warden pursuant to his administration of the provisions of this act.

SEC. 27. *License required.* No person shall at any time take any wild animals or birds without first having procured a license as provided by this act, which license shall authorize him to hunt or trap only during the periods of the year when it shall be lawful. The applicant for a license shall fill out a blank application in the form prescribed and furnished by the Warden. Said application shall be subscribed and sworn to by the applicant before an officer authorized to administer oaths in this State, and the persons hereby authorized to issue licenses are hereby authorized to administer oaths to applicants for such licenses. Licenses shall be issued by the Clerk of the Superior Court of each county, the Warden, deputy wardens and such other persons as the Warden may authorize in writing. Said applicant, if a resident of this State, shall pay to the officer or person issuing the license the sum of one dollar (\$1.00) as a license fee, and the sum of twenty-five cents (25¢) as a fee to the officer or person other than the State Game Warden, for issuing the same, and shall obtain a Resident Hunting License, which shall entitle him to take game birds and animals in the county for which said license is issued, as authorized by this act. All persons who have lived in this State for at least six months immediately preceding the making of such application shall be deemed a resident citizen for the purposes of this act. Said applicant, if a non-resident of this State, or a resident for less than six months, or an alien, shall pay to the officer or person issuing the license fifteen dollars (\$15.00) as a license fee and the sum of twenty-five cents (25¢) as a fee to the officer or person other than the State Game Warden for issuing the license, and shall obtain a Non-resident Hunting License which shall entitle him to take game birds and game animals as authorized by this act: *Provided*, that the Warden may, upon request, issue a Non-resident License to any Game Warden of the United States or of a State of the United States without the payment of any fees, which license may be used by such warden of the United States, or of a State of the United States, only in the discharge of his official business: *Provided*, that nothing herein shall be construed so as to prevent or prohibit the Boards of County Commissioners in the several counties of the State from levying license fees upon non-resident hunters in addition to the fees prescribed by this act and such moneys as are received from said additional license fees levied in the several counties shall be paid to the treasurers of the respective counties and shall be appropriated and disbursed by said counties

Licenses required.

Application for license.

Application to be signed and sworn to.

Officers empowered to issue licenses.

License fee of residents.

Limit of license.

Persons deemed residents.

License for non-residents.

Proviso: licenses to game wardens of United States and of other States.

Proviso: counties may charge license fees.

County license fees paid to county.

Warden and deputies to collect and pay county license fees.

State hunting license evidence of payment.

Form of licenses and license blanks.

Authentication.
Signature of licensee.

License void after first of April.
Licensee to carry license.

Exhibit to officer.

Alteration, loan, change or transfer forbidden.

Use limited to owner.

Exemption: land owners and family may take game on owned lands.

Minors hunting under licenses of parent or guardian.

Minor must carry license.

Non-resident minor visiting parent.

Proviso: lessee of farm.

Fees remitted to warden.

Schedule to accompany remittance.

Amount retained by officer.

for any purposes. Whenever an additional fee is levied by the several counties it shall be the duty of the Warden and those acting under and through him to collect said fees and to pay the same to the Treasurer of the said counties and the issuance of the State hunting license shall in all such cases be evidence of the payment of both State and County fees.

SEC. 28. *Form of license.* The form of licenses shall be determined and the license blanks prepared by the Warden and furnished by him to the officers or persons authorized to issue licenses. Each license shall be issued in the name of the Warden and countersigned by the officer or person issuing it. Each licensee shall sign his name in ink on the license issued to him.

SEC. 29. *Term and use of license.* Each license shall be void after the first day of April next succeeding the date of its issuance. Each licensee shall have his license on his person at all times when he is taking game animals or birds and shall exhibit the same for inspection to any warden or other officer requesting to see it. No person shall alter or loan, change or transfer any license issued pursuant to the provisions of this act, nor shall any person other than the person to whom it is issued, use the same.

SEC. 30. *Exemption.* Any person who is a resident of this State, and any dependent member of his family under twenty-one years of age, may take game birds and wild animals in the open season for the same, and not contrary to the provisions of this act, on lands owned by such resident, without a license; and a minor member of a family resident of this State, under sixteen years of age, may hunt under the license of his parent or guardian; but such minor must carry said license when so hunting, unless accompanied by said parent or guardian; and a non-resident minor child of any resident of this State may lawfully procure and use the same license required of a resident, when such non-resident child is actually visiting such resident parent: *Provided*, that a party who leases a farm for cultivation shall not be required to obtain a license to hunt thereon.

SEC. 31. *Disposition of license fees.* The license fees provided to be paid in this act shall be remitted by the officers or persons issuing the license on the first Tuesday of each month to the Warden, with a schedule setting forth the name and address of each licensee, the serial number and classification of the license, and the amount paid for each license issued, except that the officer or person issuing licenses shall, before making such remittance, deduct and retain as his fee the amount of fees provided to be paid to him by the provisions of this act for issuing licenses. On or before the first day of May of each

year, each officer or person authorized to issue licenses shall forward to the Warden the stubs of licenses issued by him and all unused licenses, together with a report covering the number of licenses issued and the amount of license money received by him; the Warden shall tabulate the total number of licenses of all kinds issued in the State and the fees received therefor, and he shall include such data in his biennial report.

Stubs to be
forwarded to
Warden.

Report.

Tabulation of
licenses and
fees.

SEC. 32. *Open seasons.* The game birds, game animals and fur-bearing animals named in the following table may each be taken during the period set opposite the name of each individual species, both dates being inclusive, unless said period is reduced as hereinafter prescribed:

Open seasons.

<i>Name of Species</i>	<i>Open Season</i>
Squirrel	September 15 to January 15
Rabbit	November 1 to March 1
Deer	October 1 to January 15
Bear	October 1 to January 15
Raccoon	October 1 to January 31
Opossum	October 1 to January 31
Mink	November 1 to February 15
Skunk	November 1 to February 15
Otter	November 1 to February 15
Beaver, buffalo, elk	No open season
Wild cat	No closed season
Muskrat	December 1 to March 31
Quail	December 1 to March 1
Wild turkey	December 1 to March 1
Ruffed grouse	December 1 to March 1
Mongolian, Chinese, and ring-necked pheasants	December 1 to March 1
Wilson's snipe, coot, gallinules	November 1 to January 31
Black-bellied and golden plover and greater and lesser yellow-legs.....	September 1 to December 15
Woodcock	November 1 to December 31
Dove	September 16 to December 31
Swan, wood duck, eider duck, and all shore and beach birds for which no open season is provided.....	No open season

SEC. 33. *Bag limits.* It shall be unlawful to take in the period of time set opposite each individual name of species in the following table a greater number of each species of bird or animal than is enumerated in the column of the said table headed "Bag Limit."

Bag limits.

<i>Name of Species</i>	<i>Period of Time</i>	<i>Bag Limit</i>
Squirrel	In one day.....	10
Rabbit
Deer	In one day.....	2
Deer	In one season.....	4
Quail	In one day.....	10
Wild turkey	In one day.....	2
Wild turkey	In one season.....	5
Ruffed grouse, mongolian, Chinese and ring-necked pheasants in the aggregate of all kinds	In one day.....	25
Rails, coots, gallinules in the aggre- gate of all kinds	In one day.....	25
Wilson snipe or jack snipe	In one day.....	25
Dove	In one day.....	25
Woodcock	In one day.....	6

Proviso: squirrels
in public parks.

Sale of rabbits
and squirrels.

Possession after
close of season.

Rabbits trapped
at any season.

Animals not
protected.

Female deer.

Steel traps for
Bear unlawful.

Birds and animals
committing
depredations.

Skins of fur-
bearing animals.

Taking of foxes.

Lay days.

Wild deer swim-
ming or in
water.

Time limit on
possession.

Limits of
numbers in
possession.

List of unpro-
tected birds.

Provided, that no person shall take any squirrel at any time in any public park; that rabbits and squirrels lawfully taken may be bought and sold during the open season and may be possessed for the first five days next succeeding the close of such season; that rabbits may be trapped or hunted without gun at any time; that all animals other than game and fur-bearing animals may be taken in any number at any time; that one female deer shall be lawfully included in the season's bag limit of four deer of all kinds; that the setting of steel traps for bear is unlawful; that birds and animals committing depredations may be taken at any time while committing or about to commit such depredations; that the skins of fur-bearing animals lawfully taken may be bought, sold, possessed, and transported at any time; that foxes may be taken with dogs only, except during the open season when they may be taken in any manner; that "Lay Days," or certain days in each week on which migratory wild fowl may not be taken, already established under the laws of the State, shall not be affected by this act; that it shall be unlawful at any time to take any wild deer while swimming or in water to its knees. Game animals and game birds lawfully taken may be possessed during the open season thereof, and the first ten (10) days next succeeding the close of such open season, but a person may not have in possession in any one day more than two deer, two turkeys, and three days' bag limit of other game animals and game birds.

SEC. 34. *Unprotected birds.* English sparrows, great horned owl, Cooper's hawk, sharp-shinned hawk, crows, jays, black-birds, and buzzards and their nests and eggs may be taken, possessed, bought and sold and transported at any time and in

any manner, but such birds may not be killed by the use of poison except under a permit issued by the Warden.

Killing by
poison

SEC. 35. *Unlawful possession.* In all cases where possession, transportation, purchase, or sale of any wild animals, wild birds or any part thereof is restricted or unlawful the possession, transportation, purchase or sale of such animals, birds, or any part thereof coming from or taken without the State, whether belonging to the same or a different species from that native to this State: *Provided*, such animals or birds belong to the same family as those protected by this act, shall be deemed to be and is, unless otherwise provided, unlawful.

Possession of
game from
beyond State
unlawful.

Proviso: game
of same family
is protected by
this act.

SEC. 36. *Manner of taking game.* No person shall at any time of the year take in any manner, number, or quantity, any wild bird or wild animal, or take the nest or eggs of any wild bird, or possess, buy, sell, offer or expose for sale, or transport at any time or in any manner any such bird, animals, or part thereof, or any birds' nest or egg, except as permitted by this act; the possession of any game animals, except squirrels and rabbits; or game birds or part of such animals or game birds in any hotel, restaurant, cafe, market or store, or by any produce dealer in this State shall be *prima facie* evidence of the possession thereof for the purpose of sale in violation of the provisions of this act; but this provision shall not be construed to prohibit the person lawfully obtaining game from having it prepared in a public eating place and served to himself and guests: *Provided*, however, that for the purpose of this act any person hiring another to kill aforesaid game animals or game birds and receiving same, shall be deemed buying same, and subject to the penalties of this act. Game birds and game animals shall be taken only in the day time, between half an hour before sunrise and sunset, with a shotgun not larger than number ten (10) gauge, or a rifle, unless otherwise specifically permitted by this act. No person shall take any game animals or game birds or migratory game birds from any automobile, or by aid of or with the use of any jack-light, or other artificial light, net, trap, salt-lick, or poison; nor shall any such jack-light, net, trap, snare, salt-lick or poison be used or set to take any animals or birds; nor shall birds or animals be taken from an airplane, power-boat, sailboat, or any boat under sail, or any floating device towed by a power-boat or sailboat; nor shall any person take any dove, wild turkey or upland game bird on any field or in any cover in which corn, wheat, or other grain has been deposited for the purpose of drawing such birds thereto. A person may take game birds and wild animals during the open season therefor, with the aid of dogs, unless specifically prohibited by this act. It shall be lawful for organized field trial clubs,

Manner of
taking game.

Possession, purchase or sale
regulated.

Possession *prima facie* evidence.

Preparation and
service of game
lawfully held.

Proviso: hiring
persons to kill
game deemed
buyer.

Hours of taking
game.

Weapons
prescribed.

Machines and
practices for-
bidden.

Baiting game
forbidden.

Use of dogs.

Field trials.	or associations for the protection of game, to run trials for dogs at any time: <i>Provided</i> , that no game birds or game animals shall be taken during the closed season by reason thereof.
Proviso: no game taken during close season.	
Unlawful transportation.	SEC. 37. <i>Unlawful transportation.</i> No common carrier or employee of such carrier shall, while engaged in such business, transport for the owner any wild animals or birds or any part thereof, or nest or eggs of any bird, nor shall any such carrier or employee knowingly receive or possess the same for shipment for another, unless the person offering the same for shipment is in possession of valid hunting license or collecting permit. A person who is a resident of this State may transport within the State, otherwise than by parcel post, during the open season therefor, game birds and game animals lawfully taken. A person who is a non-resident of the State and a holder of a valid non-resident hunting license, may under a permit issued by the Warden, transport within this State, or from a point within to a point without, otherwise than by parcel post, during the open season therefor, game birds and game animals lawfully taken by him or parts thereof, but he shall not transport out of the State during any one open season more than two male deer and two wild turkeys, or during one calendar week more than two days' bag limit of other game animals and game birds. A person may transport at any time and in any manner non-game animals and the fur of a furbearing animal lawfully taken. A person may transport, except by parcel post, and possess at any time and in any manner, the head, antlers, hide, feet or skin, of game animals or game birds lawfully taken. A person may buy and sell at any time the mounted specimens of heads, antlers, hides, and feet of game animals, and the skins of game birds lawfully taken and possessed: <i>Provided</i> , the person selling such specimens has a written permit, issued by the Warden, authorizing him to do so.
Transportation within State.	
Transportation by licensed non-resident hunters.	
Limit of exportation.	
Non-game animals and furs.	
Transportation of trophies.	
Sale of mounted trophies.	
Proviso: permit from Warden.	
Packages to be marked.	SEC. 38. <i>Packages to be marked.</i> Any package in which any wild animal or bird or part thereof, or egg or nest of any wild bird, is transported shall have clearly and conspicuously marked on the outside thereof the names and addresses of the consignor and consignee, together with an accurate statement of the number and kinds of animals or birds, or parts thereof, or eggs or nests, contained therein.
Statement of contents.	
Audubon Society dissolved.	SEC. 39. <i>Audubon Society dissolved.</i> The Audubon Society of North Carolina as incorporated originally in chapter three hundred and thirty-seven (337) of the Private Laws of one thousand nine hundred and three, and subsequently in sections one thousand eight hundred and sixty-two to one thousand eight hundred and seventy-four inclusive of the Revisal of one thousand nine hundred and five, and in sections two thousand

and eighty-seven to two thousand and ninety-seven inclusive of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, is hereby dissolved and the said acts relating to its incorporation are hereby repealed. Within thirty days (30) after the passage of this act, the Governor shall cause the books and accounts of the said Audubon Society of North Carolina to be audited; immediately thereafter, all of the office supplies, furniture and fixtures, together with all documents, records, accounts, moneys, real estate and other properties belonging to said Audubon Society shall become the property of the commission and the title thereto shall immediately vest in and abide with the commission: *Provided*, however, that the commission shall pay out of the funds received from the said Audubon Society all sums and fees then due the agents and wardens of said society and shall pay such other indebtedness of the said society as shall be established.

SEC. 40. *Punishment for violation of act.* Any person who takes, possesses, transports, buys, sells, offers for sale or has in possession for sale or transportation any wild bird, animal or part thereof, or nest or egg of any bird, in violation of any of the provisions of this act, or who violates any other of the provisions of this act, or who fails to perform any duty imposed upon him by this act, or who violates any lawful order, rule or regulation adopted by the commission, shall be guilty of a misdemeanor and upon the first offense and conviction thereof, shall be fined not more than fifty dollars (\$50.00) or imprisoned for not more than thirty days, and upon the second offense and conviction thereof, shall be fined not less than twenty-five dollars (\$25.00) nor more than two hundred dollars (\$200.00), or by imprisonment for not more than six months, or both, in the discretion of the Court, and in all cases the commission may revoke the license of any offender convicted under this section. Any person who shall swear or affirm to any false statement in any application for a hunting license shall be deemed guilty of perjury and on conviction shall be subject to the punishment provided for in the crime of perjury.

SEC. 41. *Exception.* Whereas the hunting of certain migratory wild fowl is regulated by the act of Congress through the United States Biological Survey, the said migratory wild fowl, on waters of certain sounds, to-wit: Currituck, Albemarle, Pamlico, Croatan, Bogue, Core and Roanoke, are hereby exempted from the provisions of this act: *Provided*, however, that all other game in the said territory except the said migratory wild fowl shall come within the provisions of this act, and, *provided further*, that nothing in this act shall be con-

Acts of incorporation repealed.

Books and accounts to be audited.

Property to revert to commission.

proviso: payment of debts.

Schedules of acts and omissions constituting misdemeanor.

Punishment—First offense.

Second offense.

Revocation of license.

False statements deemed perjury.

Exception.

Sounds.

Proviso: other game.

Local laws as to
migratory wild
fowl.

strued as applying to local measures looking to the regulation and licensing of the hunting of such migratory wild fowl.

Continuation of
existing laws.

SEC. 42. *Repealer.* The provisions of this act, so far as they are the same as those of existing laws and are not in conflict therewith or with other laws relating to the protection of game, shall be construed as a continuation of such laws. Wherever the provisions of this act are in conflict with the provisions of laws now existing, this act shall be construed to repeal such provisions of existing laws as are conflicting or inconsistent with the provisions and purposes of this act, and, for all intents and purposes, to vest in the State Game Commission the supervision of game conservation and the administration of all laws related thereto.

When act
effective.

SEC. 43. *Effective date.* This act shall be in full force and effect from and after the first day of June, one thousand nine hundred and twenty-seven.

Ratified this the 26th day of February, A. D. 1927.

CHAPTER 52

AN ACT TO LIMIT THE TIME OF ARGUMENTS TO JURIES.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section two hundred and three of the Consolidated Statutes be amended by striking out all after the word "number" in line three down to and including the word "causes" in line seven thereof, and substituting in lieu thereof, the following: The Judges of the Superior Court are authorized to limit the time of argument of Counsel to the jury on the trial of actions, civil and criminal as follows: To not less than one hour on each side in misdemeanors and appeals from Justices of the Peace; to not less than two hours on each side in all other civil actions and in felonies less than capital; in capital felonies, the time argument of Counsel may not be limited otherwise than by consent, except that the Court may limit the number of those who may address the jury to three Counsel on each side.

Judges authorized
to limit time.

Misdemeanors and
appeals from
justices of the
peace.

Civil actions and
felonies less than
capital.
No limit in
capital felonies.

Limit of number.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 26th day of February, A. D. 1927.

CHAPTER 53

AN ACT TO REGULATE THE MANUFACTURE AND SALE
OF INSECTICIDES AND FUNGICIDES IN NORTH CARO-
LINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Department of Agriculture shall have power to make rules, regulations and adopt standards to carry out the designs and purposes of this act.

Department of
Agriculture to
make rules and
adopt standards.

SEC. 2. That before any manufacturer or dealer shall sell, offer or expose for sale in this State any paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide he shall register with the Department of Agriculture the name of each brand of said preparation, the name and address of the manufacturer or dealer, the minimum per cent of each and every toxic chemical or compound present, and the specific name of each active ingredient used in its manufacture and the weight of the packages in which the material is packed. The words "paris green, calcium arsenate, lead arsenate and all other insecticides and fungicides" mentioned and used in this act, shall apply only to insecticides and fungicides used on cotton, tobacco, all field crops, gardens, orchards, fruits, etc., for the control or destruction of insect life and fungus diseases.

Registration
required.

Particulars to be
registered.

Application
of terms.

Sec. 3. That every lot, package or parcel of paris green, calcium arsenate, lead arsenate, or any other insecticide or fungicide, offered or exposed for sale within this State, shall have affixed thereto a tag or label, in a conspicuous place on the outside thereof containing a legible and plainly printed statement in the English language clearly and truly certifying

Labels to be
affixed.

(a) the net weight of the lot, package or parcel;

(b) the name, brand or trademark;

(c) the name and address of the manufacturer, importer, jobber, firm, association, corporation, dealer or person, etc., responsible for placing the commodity on the market;

Net weight.

Name.

Name and
address of
manufacturer
or dealer.

(d) the minimum per cent of each and every toxic chemical or compound present.

Per cent of
toxic chemical
or compound.

(e) the specific name of each active ingredient used in its manufacture.

Specific name of
active ingredients.

SEC. 4. The Commissioner shall have the power to refuse to register any paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide under a name, brand or trademark, which would be misleading or deceptive. Should any paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide be registered in the State and it is afterward discovered that such registration is in violation of any of the provisions of this act, the Commissioner shall cancel such registration.

Power to refuse
registration.

Cancellation of
registration.

Tax per hundred pounds.

SEC. 5. That all manufacturers and dealers, for the purpose of defraying the expenses connected with the enforcement of this act, shall pay to the Department of Agriculture the sum of ten cents per hundred pounds for paris green, calcium arsenate, lead arsenate and all other insecticides and fungicides, manufactured for sale or sold in this State.

Request for tax stamps.

SEC. 6. Manufacturers and dealers who have registered their brands in compliance with section two of this act, shall forward to the Commissioner a request for tax stamps, stating that the said stamps are to be used on brands of paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide registered and sold in accordance with this act and said request shall be accompanied with the inspection tax, whereupon it shall be the duty of the Commissioner to issue stamps to parties applying who shall attach said stamps to each lot, package or parcel, at shipping or selling point. All manufacturers and dealers are hereby forbidden to attach stamps described by this section to any lot, package or parcel of paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide which has not been previously registered as required in section two of this act and which is not in accordance with all provisions of this act. The Department of Agriculture is hereby empowered to adopt a form for said stamps.

Inspection tax.

Commissioner to issue stamps.

Stamps to be attached at shipping point.

Attachment of stamps to unregistered articles forbidden.

Form for stamp.

SEC. 7. It shall not be required of manufacturers or dealers to place upon or attach to any package of paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide a tax stamp when sold in less than one pound packages.

Articles sold in small packages.

Statement to be mailed.

SEC. 8. That every manufacturer and dealer who has registered paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide for sale within the State of North Carolina shall mail to the Commissioner on forms provided by the Commissioner, within forty-eight hours of each sale, shipment or delivery into or within North Carolina, a statement showing the official name of the insecticide or fungicide, the guaranteed analysis, the quantity and the name and address of the purchaser to whom sold, and the initials and numbers of the car, if sold in car lots.

What statement to show.

Entrance for inspection or sampling.

SEC. 9. That the Commissioner in person, or by deputy, shall have the power to enter into any car, warehouse, store, building, boat, vessel or place supposed to contain insecticides or fungicides, for the purpose of inspection or sampling, and shall have the power to take samples for analysis from any lot, package or parcel of insecticides or fungicides. It shall be unlawful for any person to oppose entrance of said Commissioner or deputy, or in any way interfere with the discharge of his duty. All analyses shall be made by the official methods

Opposition or interference unlawful.

Analysis.

of the Association of Official Agricultural Chemists of the United States, and shall be made by chemists of the Department of Agriculture.

SEC. 10. It shall be unlawful for any manufacturer or dealer to sell or offer for sale any paris green, calcium arsenate, lead arsenate, or any other insecticides or fungicides without having attached thereto such tax stamps as are required by law, or, to use the required tax stamp a second time to avoid the payment of the tax, or, to sell adulterated or misbranded paris green, calcium arsenate, lead arsenate, or any other insecticides or fungicides. Paris green, calcium arsenate, lead arsenate and all other insecticides and fungicides shall be deemed to be misbranded if it carries any false or misleading statement upon or attached to the lot, package, or parcel, or, if any false or misleading statements concerning its value are made on the lot, package or parcel, or in any printed advertising matter issued by the manufacturer or dealer that registered paris green, calcium arsenate, lead arsenate, or any other insecticide or fungicide, or if the number of net pounds set forth upon the package, lot, or parcel is not correct. It shall be the duty of the Attorney-General, when requested by the Commissioner, to institute suit to enjoin any manufacturer, or dealer, resident or non-resident, from manufacturing or selling or soliciting orders for the sale of paris green, calcium arsenate, lead arsenate, or any other insecticide or fungicide, for use in this State without complying with all the provisions in this act, which injunction may be issued without bond or advance cost.

Use of stamp a second time unlawful.

Adulterated articles.

Articles deemed misbranded.

Suit for injunction.

SEC. 11. That any paris green, calcium arsenate or any other insecticide or fungicide sold, offered or exposed for sale within this State in violation of any provisions of this act shall be liable to seizure at the instance of the Commissioner. Upon complaint being filed by the Commissioner in person or by duly authorized deputy, with any district judge or a justice of the peace, describing the paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide and the place where it is believed paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide is sold, offered or exposed for sale in violation of the law, such district judge or justice of the peace shall issue his warrant directing the sheriff or any of his deputies to search such place, and if the law is being violated to seize the paris green, calcium arsenate, lead arsenate, or any other insecticide or fungicide, and it shall be the duty of the officer to whom such warrant is delivered to search the place described in the warrant and to seize all paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide found there in violation of the

Articles liable to seizure.

Warrants of search and seizure.

law, and if the admission into such place is refused, the officer executing said warrant is hereby authorized to force open the same. If it shall appear at the hearing before the district judge or a justice of the peace, who issued said writ, that the paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide was sold, exposed or offered for sale in violation of any provisions of this act, said paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide shall be condemned and delivered to an officer or agent of the Commissioner, to be destroyed or to be sold at his discretion. The sale shall be made at the court-house in the county in which the seizure is made. Said paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide shall be sampled and subjected to analysis if necessary or tagged, or branded and otherwise brought into compliance with the requirements of this act, before being sold. The Commissioner, however, may, in his discretion, release the paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide seized or condemned upon the payment of the required tax or charge and all costs and expenses incurred in any proceedings connected with such seizure and condemnation, and upon compliance with all other requirements of this act.

Entry by force.

Condemnation of unlawful goods.

Sale.

Articles tested and branded before sale.

Release.

Copy of analysis admissible in evidence.

SEC. 12. A copy of the analysis made by any chemist of the Department of Agriculture of any paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide certified to by him shall be admissible as evidence in any court of the State on trial of any issue involving the merits of the insecticides and fungicides covered by this act.

Articles in Transit.

Materials for manufacture.

SEC. 13. Nothing contained in this act shall interfere with paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide passing through the State in transit, nor shall apply to the delivery of materials to manufacture paris green, calcium arsenate, lead arsenate or any other insecticide or fungicide for manufacturing purposes.

Violation of act misdemeanor.

Punishment.

SEC. 14. That any manufacturer or dealer violating any provision or section in this act, or any rule, regulation or standard of the Department of Agriculture promulgated under this act shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than fifty dollars nor more than two hundred and fifty dollars for each offense.

Effect of decision of unconstitutionality.

SEC. 15. If any clause, sentence, paragraph, or part of this act, shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph,

or any part thereof, directly involved in the controversy in which such judgment has been rendered.

SEC. 16. This act shall be in force from and after October 1, 1927.

When act
effective.

SEC. 17. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

Ratified this the 26th day of February, A. D. 1927.

CHAPTER 54

AN ACT TO CREATE THE NORTH CAROLINA GETTYSBURG MEMORIAL COMMISSION AND TO PRESCRIBE ITS POWERS AND DUTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of erecting a suitable memorial to the soldiers of North Carolina who fought and to those who lost their lives upon the battlefield of Gettysburg a commission to be known as the North Carolina Gettysburg Memorial Commission is hereby created. The said commission shall consist of fifteen members to be appointed by the governor of the State, five of whom shall be appointed from the membership of the United Daughters of the Confederacy of North Carolina, and five of whom shall be appointed from the membership of the official organization of the Confederate Veterans of North Carolina. The Governor of the State shall be ex officio chairman of the commission.

Purpose of
commission.

Official title.

Appointment
of members.

Governor
ex officio.
chairman.

SEC. 2. The said commission shall be, and it is hereby created a body politic and corporate under the name and style of "The North Carolina Gettysburg Memorial Commission."

Commission
incorporated.

Corporate name.

SEC. 3. The said commission shall continue in existence and the members appointed thereto shall retain their membership thereon until the objects for which said commission is created shall have been attained and report thereof made to the next ensuing General Assembly. In the event of the death or resignation of any member the vacancy shall be filled by the governor. The members of said commission shall receive no compensation. Membership on said commission shall not be construed to be an office within the meaning of section seven of article fourteen of the Constitution of North Carolina.

Duration of
commission and
membership.

Vacancies.

No compensation.

Membership not
an office.

SEC. 4. The commission shall meet in Raleigh not later than the fifteenth of July, nineteen hundred and twenty-seven, upon call of the Governor of the State as ex officio chairman of the commission. At such meeting the commission shall elect such officers in addition to the chairman as the commission shall

Meeting.

Election of
officers.

Powers of commission.	deem necessary to enable it to properly carry out the provisions of this act. The commission shall have power to fix the time and place of its subsequent meetings, to enter into contracts, and to do any and all things necessary to properly perform the duties imposed upon it by this act.
Commission to erect monument.	SEC. 5. The commission hereby created is specifically charged with the duty of erecting a suitable monument to the soldiers of North Carolina upon the battlefield of Gettysburg, to be located in conformity with the rules and regulations of the United States Government in relation thereto; and they shall cause to be inscribed upon said monument the true story of the acts and deeds of the North Carolina Troops upon that battlefield.
Location.	
Inscription.	
Acceptance of donations.	SEC. 6. The commission is authorized to accept donations from any source, and to use the same, together with the appropriations made for this purpose by this General Assembly, in carrying out the provisions of this act.
Appropriations.	
Expenditures.	SEC. 7. The entire appropriation made to Gettysburg Memorial under schedule six miscellaneous, sub-section nine, of section one of the appropriation act, or so much thereof as may be necessary in addition to the other funds required by the commission for the purposes of this act shall be expended by the commission in the erection of the memorial herein provided for.
	SEC. 8. This act shall be in force from and after its ratification.
	Ratified this the 26th day of February, A. D 1927.

CHAPTER 55

AN ACT TO AMEND SECTION 6085 OF THE CONSOLIDATED STATUTES AND TO REQUIRE FIRE ESCAPES ON OFFICE BUILDINGS.

The General Assembly of North Carolina do enact:

Requirements extended.

SECTION 1. That section six thousand and eighty-five of the Consolidated Statutes of North Carolina be amended by inserting after the word, "work shop" and before the word "or," the words "office building."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1927.

CHAPTER 56

AN ACT TO MAKE AN ACT OF THE GENERAL ASSEMBLY OF 1925 AUTHORIZING THE GRANT OF TITLE TO THE UNITED STATES GOVERNMENT TO MOORE'S CREEK BATTLEFIELD ACCORD WITH THE REQUIREMENTS OF SAID GOVERNMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter forty of the Public Laws of one thousand nine hundred and twenty-five be, and the same is hereby amended by striking out the following words in lines fifteen, sixteen and seventeen thereof: "and that the State of North Carolina also reserves authority to punish all violations of its criminal laws committed on said tract of land so ceded."

Reserve of
jurisdiction
stricken out.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1927.

CHAPTER 57

AN ACT TO CONSOLIDATE THE NORTH CAROLINA FISHERIES COMMISSION AND THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That the duties and powers now and heretofore exercised by the Fisheries Commission of North Carolina under and by virtue of chapter thirty-seven of Consolidated Statutes of one thousand nine hundred and nineteen (1919) and all amendments thereto shall be transferred to and assumed by the Department of Conservation and Development.

Duties and pow-
ers transferred.

SEC. 2. That the term of office of the present eleven members of the Fisheries Commission and the term of office of the present six members of the Board of Conservation and Development shall expire on April first, one thousand nine hundred and twenty-seven.

Expiration
of office.

SEC. 3. That the Governor is authorized and directed by and with the consent of the Senate to appoint a board of twelve members to be known as the Board of Conservation and Development for North Carolina, which Board shall succeed to and be clothed with all the powers, duties and responsibilities heretofore exercised by the Fisheries Commission of North

Board of Con-
servation and
Development.

Powers,
duties and
responsibilities.

Carolina and by the North Carolina Department of Conservation and Development.

Term of office.

First terms.

The term of office for the said Board members shall be six years, but the first appointment of said members shall be: Four of them, for two years, four of them for four years and the remaining four for six years and the Governor shall designate the term of office to be held by each member.

Semi-annual meetings.

Called meetings.

Pay.

The said Board shall be required to meet at least twice per year; once in January and once in July, the exact time and place to be designated by the Chairman of the Board, and the Board may hold such other meetings at different times and places as may be deemed by the Board necessary to the proper conduct of the business of the Department. The members of the Board shall receive not more than four dollars per diem and actual expenses while in attendance on Board meetings.

Transfer of funds.

Payment of claims.

SEC. 4. All money in the State treasury on April first, one thousand nine hundred and twenty-seven, to the credit of the Fisheries Commission Board shall be transferred by the State Treasurer to the credit of the Department of Conservation and Development, and the new Board created hereby is authorized to pay out of the Fisheries Commission fund all just claims that may be outstanding against the present Fisheries Commission Board.

Titles transferred and vested.

Schedules.

Date of transfer.

SEC. 5. That the title to all property, both real and personal, now and heretofore vested in the present Fisheries Commission Board, is hereby transferred and vested in the Board of Conservation and Development, including the fish hatcheries, boats, fishing and oyster tackle, automobiles, trucks, equipment, office supplies, stationery, and all other supplies and property of whatever character belonging to the present Fisheries Commission Board shall be transferred to the Board of Conservation and Development as provided for herein, such transfer and vesting of title to be effective from and after April first, one thousand nine hundred and twenty-seven.

Laws amended.

Fishing laws retained.

SEC. 6. That chapter thirty-seven of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto are changed and altered only so far as the consolidation of the Fisheries Commission with the Department of Conservation and Development as provided herein is concerned. Otherwise all of the fishing laws now on the statute books of North Carolina shall remain in full force and effect.

Law continued in force.

SEC. 7. That chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-five, which provides for the creation of the Department of Conservation and Development shall remain in full force and effect, except

wherein the said act is altered and changed by this act so as to provide for the consolidation of the two departments.

SEC. 8. That all laws and clauses of laws in conflict herewith are repealed. Repealing clause

SEC. 9. That this act shall be in full force and effect from and after the first day of April, one thousand nine hundred and twenty-seven. When act effective.

Ratified this the 28th day of February, A. D. 1927.

CHAPTER 58

AN ACT TO AMEND CHAPTER 154, PUBLIC LAWS OF 1925, SO AS TO AUTHORIZE GROUPS OF COUNTIES TO ESTABLISH AND MAINTAIN GENERAL HOSPITALS AS WELL AS HOSPITALS FOR TREATMENT OF TUBERCULOSIS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter one hundred and fifty-four, Public Laws of one thousand nine hundred and twenty-five, be amended by inserting between the words "tuberculosis" and "as" in line five thereof the words "or a hospital for the general treatment of medical and surgical cases, one or both." Law amended.

Hospital for general purposes.

SEC. 2. That section two of said chapter one hundred and fifty-four, Public Laws of one thousand nine hundred and twenty-five, be amended by inserting after the word "tuberculosis" and before the period in line sixteen of said section the following: "or as a general hospital for the treatment of medical and surgical cases, one or both as the case may be." Section two amended.

General hospital.

SEC. 3. That said section two, of said chapter one hundred and fifty-four, Public Laws of one thousand nine hundred and twenty-five, be further amended by adding at the end of the same the words "or general hospital for the treatment of medical and surgical cases, one or both, as the case may be." Section two further amended.

General hospital.

SEC. 4. That said section two of said chapter one hundred and fifty-four, Public Laws of one thousand nine hundred and twenty-five, be further amended by adding at the end thereof the following: "*Provided*, that wherever there shall be donated to any group of counties within the State, land or buildings or equipment suitable and appropriate for the maintenance of a general hospital or a hospital for the care and treatment of tuberculosis, in such cases the Boards of Commissioners of said group of counties are authorized and empowered to operate and maintain such hospital for the purposes donated, and shall have all power and rights conferred by this act without" Section two amended.

Proviso: gifts for hospital purposes.

Necessity for
election
abrogated.

Proviso: applica-
tion of act.

Section three
amended.

"Tuberculosis"
stricken out.

the necessity of an election, as provided in sections numbered two and three: *Provided*, that this act as amended shall only apply to the counties of Halifax, Martin and Edgecombe.

SEC. 5. That section three of said chapter one hundred and fifty-four, Public Laws of one thousand nine hundred and twenty-five, be amended by striking out the words "tuberculosis" at every point where it now appears in said section.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1927.

CHAPTER 59

AN ACT TO AMEND CERTAIN LAWS RELATING TO FISH AND FISHERIES.

The General Assembly of North Carolina do enact:

Consolidated
Statutes and
act amended.

SECTION 1. That section one thousand eight hundred and ninety-three of chapter thirty-seven, volume three, of the Consolidated Statutes of one thousand nine hundred and twenty-four, as amended by sub-section (c) of section three of chapter one hundred and sixty-eight of the Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out the words "two and three-quarter cents" in line five of said section one thousand eight hundred and ninety-three, and inserting in lieu thereof the words, "four cents," and by striking out the words "one cent" in the same line and inserting in lieu thereof the words "two cents."

Tax on oysters.

Tax on clams.

SEC. 2. That subsection (b) of section two, chapter one hundred and sixty-eight, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out in said subsection the words "five cents" and figure 5c and inserting in lieu thereof the words "eight cents" and figure 8c.

Law repealed.

Purpose of
repeal.

SEC. 3. That chapter one hundred and seventy-one, Laws of North Carolina, one thousand eight hundred and eighty-five, relating to the operation of seines in Onslow County, be and the same is hereby repealed, the purpose of this section being to place Onslow County under the operation of section one thousand nine hundred and seventy, chapter thirty-seven, of the Consolidated Statutes of one thousand nine hundred and nineteen, which prohibits Sunday seining and drag net fishing.

Section amended.

SEC. 4 That section one thousand nine hundred and sixty-six of the Consolidated Statutes, be amended by substituting a semi-colon for the period after the word "laws" at the end of the first paragraph thereof, and adding the following:

"*Provided*, it shall be lawful for non-residents of the State to catch, or capture Menhaden (fat-backs) from the waters of North Carolina, north of Cape Hatteras, on the payment to the State Fisheries Commissioner of seventy-five cents per ton on gross tonnage of such boats as they may operate, licenses issued under this proviso to expire December thirty-first of each year."

Proviso: Menhaden fishing by non-residents.

Fishing ground.

Tonnage tax.

SEC. 5. That section one of chapter one hundred and sixty-eight, Public Laws of one thousand nine hundred and twenty-five, be amended by striking out the words "one dollar" in line seven thereof and inserting in lieu thereof the words "fifty cents."

Section amended.

Anchor gill nets.

SEC. 6. That subsection A of section three of chapter one hundred and sixty-eight, Public Laws of one thousand nine hundred and twenty-five, be amended by striking out the words "ten cents" in line two thereof and inserting in lieu thereof the words "five cents."

Tax on crab-meat.

SEC. 7. That section one of chapter one hundred and sixty-eight, Public Laws of one thousand nine hundred and twenty-five, be amended by adding at the end of said section the following: "for each trot line used in taking hard crabs, one dollar and fifty cents."

Trout lines for crabbing.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 9. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 60

AN ACT LOOKING TO THE PROPAGATION AND PROTECTION OF GAME FISH IN NORTH CAROLINA AND PROVIDING REVENUE THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful in the State of North Carolina for any person either resident or non-resident of the State to fish in any of the public fresh-water streams, ponds or lakes of the State with reel or jointed rod, or both, or by casting with line and rod of any description, without first procuring a license as hereinafter provided.

Fishing without license prohibited.

SEC. 2. For the purpose of this act any reference to fishing or to those who fish under and by virtue of this chapter shall be held to apply only to those who fish with reel or jointed rod or both or by casting with line or rod of any description.

Definition of terms.

Application for
license.

SEC. 3. For the purpose of this act any person upon application to any clerk of the Superior Court in any county within the State of North Carolina, all of whom are hereby authorized to issue fishing licenses as provided for by this act, or to the State Fisheries Commissioner, Assistant Commissioners, or any Warden or Inspector authorized by the State Fisheries Commissioner to issue fishing licenses, and the presentation of satisfactory proof that he is a bona fide resident of the State of North Carolina, shall, upon the payment of a license fee of one dollar (\$1.00) for the use of the State Fisheries Commission and a fee of ten cents for the use of the Clerk of the Superior Court, Inspector or Warden, be entitled to the license herein referred to as a "resident county fishing license" which will permit the licensee to fish in the county in which he permanently resides.

License fees.

County license.

Application for
State license.

SEC. 4. For the purpose of this act any person, upon application to any clerk of Superior Court in any county in the State of North Carolina, or to the State Fisheries Commissioner, Assistant Commissioners or any Inspector or Warden authorized by the Commissioner to issue fishing licenses and the presentation of satisfactory proof that he is a bona fide resident of the State of North Carolina shall, upon a payment of a license fee of two dollars, for the use of the State Fisheries Commission and a fee of ten cents for the use of Clerk of Superior Court, Inspector or Warden, be entitled to a license herein referred to as a "resident State fishing license" which will permit the licensee to fish in any of the public fresh-water fishing streams, ponds or lakes of the State.

License fee.

Resident State
fishing license.

Application by
non-residents.

SEC. 5. For the purpose of this act every person without regard to age, upon application to any clerk of Superior Court in the State, the State Fisheries Commissioner, Assistant Commissioners, or any Warden or Inspector authorized by the Fisheries Commissioner to issue fishing license, and the presentation of satisfactory proof that he is a non-resident of the State shall, upon the payment of three dollars for the use of the State Fisheries Commissioner, and ten cents for the use of the Clerk of Superior Court, Inspector or Warden, who may issue such license, be entitled to a license herein referred to as a "non-resident State fishing license" which will permit the licensee to fish in any of the public fresh-water fishing streams, ponds or lakes in the State.

License fees.

Non-resident State
fishing license.

Forms prepared
and supplied by
State commission.

Fund for payment
of cost.

Details of license.

SEC. 6. All licenses shall be issued on forms prepared and supplied by the State Fisheries Commission, the cost of which shall be paid from any funds, that may come into the hands of the State Fisheries Commissioner from the sale of fishing licenses authorized by this act. The license shall show the name, age, occupation and residence of the licensee and the date of its

issuance. It shall also contain the signature of the licensee and shall authorize the person named therein in all cases where a resident county license is bought to fish in any of the public fresh-water streams, ponds or lakes of the county in which the applicant permanently resides, or in waters bounding or adjacent thereto, under the restrictions and requirements of existing laws or the rules and regulations of the Fisheries Commission during the year, the date of which is inscribed thereon. In all cases where either a resident or non-resident State fishing license is bought, the license shall also contain the signature of the licensee and shall authorize the person named therein to fish in any of the public fresh-water streams, ponds or lakes of the State, or in the waters abounding or adjacent thereto, under the restrictions and requirements of existing laws and rules and regulations of the State Fisheries Commission, during the date of which is inscribed thereon. All licenses issued under and by virtue of this act shall become void the thirty-first day of December next following the date of issuance. The licenses may contain such other information as the Fisheries Commission may require. There shall also be issued with each license a license button bearing the license number which must be worn in plain view at all times when fishing. The license button should be furnished by the State Fisheries Commission and paid for out of funds that may come into the hands of the Fisheries Commission from the sale of fishing licenses required under this act.

Signature of licensee.

Authority of licensee.

State license to bear signature of licensee.

Authority of licensee.

Limit of license.

License buttons.

Buttons furnished and paid for by State commission.

SEC. 7. All clerks of Superior Court in the various counties of the State, also Wardens and Inspectors or Assistant Commissioners who issue fishing licenses, shall keep in a book to be supplied by the State Fisheries Commission, a correct and complete record of all non-resident and resident State and county fishing licenses issued by them. The name and place of residence of each individual to whom a license shall have been issued and the amount collected from each must be entered in this book. Such record book shall be opened at reasonable hours for the inspection of any official, or anyone connected with the State Fisheries Commission.

Records to be kept.

Details to be recorded.

Record open to inspection.

SEC. 8. Every Clerk of Superior Court in North Carolina or any official connected with the State Fisheries Commission, who issues fishing licenses under and by virtue of this act shall, on the first day of each month, forward to the State Fisheries Commissioner a complete list of the fishing licenses issued by him during the preceding month showing the names and addresses of the licensees and the amount collected from each on blanks to be furnished by the State Fisheries Commission. The full amount collected by each, less the ten cents fee for each license issued, must accompany each report.

Monthly reports of licenses.

Details of report.

Collections to accompany report.

Deposit of collections.	SEC. 9. All moneys collected and received under and by virtue of this act except the fees allowed the Clerk of Superior Court and other officials hereinbefore mentioned for issuing licenses, shall be deposited in the name of the State Treasurer as provided by chapter one hundred twenty-eight, Public Laws of one thousand nine hundred and twenty-five, and shall be
Use of funds.	used by the State Fisheries Commission in the important work of propagating and protecting game fish in the State of North Carolina and in carrying out the provision of this act.
License to be carried on person.	SEC. 10. No person shall fish as provided herein in any of the public fresh-water streams, ponds or lakes within the State or abounding or adjacent thereto, unless the license hereinbefore provided for be kept about the person of the licensee or exhibited upon the request of any official charged with the duty and responsibility of issuing licenses and enforcing the fishing law. No person shall fish as provided in this act in any of the public fresh-water streams, ponds or lakes of the State unless the license button be at such time continually displayed on the outer garment in such manner that the license figures are plainly visible. <i>Provided</i> , this section shall not prevent any owner or tenant of lands in Guilford County, or any person when accompanied by the owner, or having in his possession the written permission of the owner, from fishing in streams at such points as the streams may run through or along said lands.
Exhibition on request.	
Display of button.	
Proviso: fishing on private lands in Guilford county.	
License not transferable.	SEC. 11. No person shall alter, loan or transfer any license authorized by this act, nor give any false or misleading information to any official authorized to issue licenses in the application therefor.
False information to officials.	
Laws not repealed.	SEC. 12. This act shall not be construed to repeal other laws not in conflict herewith for the protection of fish.
Power to extend act.	SEC. 13. The State Fisheries Commission shall have the power on petition of the County Commissioners from any county for good cause shown to extend the provisions of this act to other methods of taking fish, including the power to require a license fee therefor; <i>provided</i> , this section shall apply only to trout streams.
Proviso: application of section.	
Misdemeanor.	SEC. 14. Any person violating any of the provisions of this act shall be guilty of a misdemeanor and shall on conviction be fined or imprisoned in the discretion of the court. The provisions of this act shall not be construed to apply to the old method of hook and line fishing: <i>that is</i> , to those who fish only with ordinary reel or wood pole and line with single baited hook attached.
Punishment.	
Hook and line fishing.	
Exceptions.	SEC. 15. The provisions of this act shall not apply to persons who fish only in privately owned ponds or lakes; or to anyone who fishes only on his own land; or to any such

sounds and other waters and streams of the State as do not, in the judgment of the State Fisheries Commission, require to be stocked or replenished.

SEC. 16. All laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 17. This act shall be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 61

AN ACT TO PREVENT MALICIOUS OR WILFUL INJURY TO PERSONAL PROPERTY AND TO PREVENT CHEAT- ING OR DEFRAUDING THE OWNER THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. Any person who shall rent or hire from any person, firm or corporation, any horse, mule or like animal, or any buggy, wagon, truck, automobile, or other like vehicle, for temporary use, who shall maliciously or wilfully injure or damage the same by in any way using or driving the same in violation of any statute of the State of North Carolina, or who shall permit any other person so to do, shall be guilty of a misdemeanor and subject to punishment as hereinafter provided. Malicious injury
and hired property
defined.

SEC. 2. Any person who shall rent or hire, for temporary use, any horse, mule, or other like animal, or any buggy, wagon, truck, automobile, or other like vehicle, who shall, without the permission of the person, firm or corporation from whom such property is rented or hired, sub-let or rent the same to any other person, firm or corporation, shall be guilty of a misdemeanor and punished as hereinafter provided. Sub-letting of
hired property.

SEC. 3. Any person who shall rent or hire, for temporary use, any horse, mule or other like animal, or any buggy, wagon, truck, automobile, or other vehicle, and who shall wilfully fail to return the same to the possession of the person, firm or corporation from whom such property has been rented or hired at the expiration of the time for which such property has been rented or hired, shall be guilty of a misdemeanor and punished as hereinafter provided. Failure to return
hired property.

SEC. 4. Any person who shall, with intent to cheat and defraud the owner thereof of the rental price therefor, hire or rent for temporary use any horse or mule or any other like animal, or any buggy, wagon, truck, automobile or other like vehicle, or who shall obtain the possession of the same by false and fraudulent statements made with intent to deceive, Hiring with
intent to
defraud.

False statements
in hiring.

Misdemeanor.

which are calculated to deceive, and which do deceive, shall be guilty of a misdemeanor and punished as hereinafter provided.

SEC. 5. Any person violating the provisions of this act shall be fined not more than the sum of fifty (\$50.00) dollars or imprisoned not more than thirty (30) days.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this 2nd day of March, A. D. 1927.

CHAPTER 62

AN ACT TO PREVENT THE GIVING OF WORTHLESS CHECKS.

Preamble: declaration of mischief and purpose of remedy.

Whereas, the common practice of giving checks, drafts, and bills of exchange, without first providing funds in or credits with the depository on which the same are drawn, to pay and satisfy the same, tends to create the circulation of worthless paper, over-drafts, bad banking, and check kiting, and a mischief to trade and commerce: and it being the purpose of this act to remedy this evil,

The General Assembly of North Carolina do enact:

Offense defined.

SECTION 1. It shall be unlawful for any person, firm or corporation, to draw, make, utter or issue and deliver to another, any check or draft on any bank or depository, for the payment of money or its equivalent, knowing at the time of the making, drawing, uttering, issuing and delivering such check or draft as aforesaid, that the maker or drawer thereof has not sufficient funds on deposit in or credit with such bank or depository with which to pay the same upon presentation.

Misdemeanor.

SEC. 2. That any person, firm or corporation violating any provision of this act shall be guilty of a misdemeanor.

Credit defined.

SEC. 3. That the word "Credit" as used herein shall be construed to mean an arrangement or understanding with the bank or depository for the payment of any such check or draft.

Law specifically repealed.

SEC. 4. That chapter fourteen of the Public Laws of nineteen hundred and twenty-five, be and the same is hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this 2nd day of March, A. D. 1927.

CHAPTER 63

AN ACT TO AMEND SECTION 6, PUBLIC LAWS OF 1925,
RELATIVE TO THE TRUSTEES OF THE MORRISON
TRAINING SCHOOL FOR NEGRO BOYS.*The General Assembly of North Carolina do enact:*

SECTION 1. That chapter three hundred and six, Public Laws of one thousand nine hundred and twenty-five be, and the same is hereby amended by striking out the word "five" in line nine of said section and inserting in lieu thereof the word "eight."

Law amended.

SEC. 2. The term of the three additional trustees provided for in this act shall begin at the time of their appointment by the Governor and shall be for a term of three years.

Number of trustees.

Term of additional trustees.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 64

AN ACT TO PROHIBIT THE USE OF SMOKE SCREENS
ON MOTOR VEHICLES, AND TO FIX THE PENALTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That it shall be unlawful for any person or persons to drive, operate, equip or be in the possession of any automobile or other motor vehicle containing, or in any manner provided with, a mechanical machine or device designed, used or capable of being used for the purpose of discharging, creating or causing, in any manner, to be discharged, or emitted either from itself or from the automobile or other motor vehicle to which attached, any unusual amount of smoke, gas or other substance not necessary to the actual propulsion, care and keep of said vehicle, and the possession by any person or persons of any such device, whether the same is attached to any such motor vehicle, or detached therefrom, shall be prima facie evidence of the guilt of such person or persons of a violation of this act.

Driving, operating, equipping or possessing forbidden.

Smoke device defined.

Possession prima facie evidence.

SEC. 2. That any person or persons violating the provisions of this act, shall be guilty of a felony, and upon conviction shall be imprisoned in the State's prison for a period of not less than one year or not more than ten years, in the discretion of the court.

Felony.

Punishment.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 65

AN ACT TO AMEND SECTION 5006 OF THE CONSOLIDATED STATUTES, TO ENABLE THE STATE BOARD OF CHARITIES AND PUBLIC WELFARE TO RECEIVE GIFTS TO BE EXPENDED FOR THE PURPOSES FOR WHICH IT IS ORGANIZED.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section five thousand six, be and the same is hereby amended by adding at the end thereof another subsection to be denominated 12, the following:

Power to receive, hold and administer funds.

"12. To receive, hold and administer for the purposes for which it is organized, any funds donated to it, either by will or deed, and to administer said funds in accordance with the instructions in the will or deed creating them."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 66

AN ACT TO AMEND SECTION FOUR HUNDRED AND SEVENTY-SIX (476) OF THE CONSOLIDATED STATUTES RELATING TO SUMMONSES IN CIVIL ACTIONS; TO AMEND SECTION FIVE HUNDRED AND FIVE (505) OF THE CONSOLIDATED STATUTES RELATING TO PLEADINGS TO AMEND SECTION FIVE HUNDRED AND NINE (509) OF THE CONSOLIDATED STATUTES RELATING TO PLEADINGS; AND TO AMEND SECTION SEVEN HUNDRED AND FIFTY-THREE (753) OF THE CONSOLIDATED STATUTES RELATING TO SUMMONSES IN SPECIAL PROCEEDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred and seventy-six (476) of the Consolidated Statutes be amended so as to hereafter read as follows:

"Section 476: Contents, Return, Seal: The summons must run in the name of the State, be signed by the Clerk of the Superior Court having jurisdiction to try the action, and be directed to the sheriff or other proper officers of the county or counties in which the defendants or any of them reside or may be found. It must be returnable before the clerk and must command the sheriff or other proper officer to summon the defendant, or defendants, to appear and answer the complaint of the plaintiff within thirty (30) days after its service upon defendant, or defendants; and must contain a notice stating in substance that if the defendant or defendants fail to answer the complaint within the time specified the plaintiff will apply to the court for the relief demanded in the complaint; and must be dated on the date of its issue. Every summons addressed to the sheriff or other officer of a county, other than that from which it issued, must be attested by the seal of the court; but when addressed to the sheriff or other officer of the county in which it issued, such seal is unnecessary. Summons must be served by the sheriff to whom it is addressed for service within ten (10) days after the date of its issue; and upon serving the same, the officer shall note in writing upon the copy thereof, delivered to the defendant, the date of service, but failure to comply with this requirement shall not invalidate the service, and, if not served within ten (10) days after the date of its issue upon every defendant, must be returned by the officer holding the same for service, to the clerk of the court issuing the summons, with notation thereon of its non-service and the reasons therefor as to every defendant not served. Upon the return of a summons unserved for want of time to make service, as to any defendant or defendants not served, the clerk shall, within three (3) days thereafter, issue an alias or pluries summons, as the case may require; *provided*, that in all cases where service of summons is made by publication, such service by publication shall be completed within forty (40) days from the commencement of the action."

SEC. 2. That section two, chapter fifty-three, of the Public Laws of one thousand nine hundred and twenty-three, and all other laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That section five hundred and five (505) of the Consolidated Statutes be amended so as to hereafter read as follows:

"Section 505: First Pleading and its Filing: The first pleading on the part of the plaintiff is the complaint. It must be filed in the clerk's office at or before the time of the issuance of summons and a copy thereof delivered to the defendant, or defendants, at the time of the service of summons; *provided*,

Summons to run in name of State.

Officer of service.

Returnable before clerk.
Mandate.

Time for appearance and answer.

Time for service.

Date of service noted.

Return of summons not served.

Reasons for non-service.

Issue of alias.

Proviso: service by publication.

Laws repealed.

Complaint.

Filed at or before issuance of summons.

Copy delivered to defendants.

Extension of time.	that the Clerk may at the time of the issuance of summons on application of plaintiff by written order extend the time for filing complaint to a day certain not to exceed twenty (20)
Copy of order to defendant.	days, and a copy of such order shall be delivered to the defendant, or defendants, at the time of the service of summons
Proviso: nature and purpose of suit.	in lieu of a copy of the complaint: <i>Provided further</i> , said application and order shall state the nature and purpose of the suit. The clerk shall not extend the time for filing complaint
Further extension only on application and order for leave to examine defendant.	beyond the time specified in such order; except that when application is made to the court, under article forty-four, chapter twelve, of the Consolidated Statutes, for leave to examine the defendant prior to filing complaint, and it shall be made to appear to the court that such examination of defendant is necessary to enable the plaintiff to file his complaint, and such examination is allowed, the clerk shall extend the time for filing complaint until twenty (20) days after the report of the examination is filed as required by section nine hundred and two of the Consolidated Statutes. When the complaint is not filed at the time of the issuance of the summons, the plaintiff shall, when he files complaint, likewise file at least one copy thereof for the use of the defendant and his attorney. When there are more than one defendant, the clerk, may, by written notice to the plaintiff, require the filing of additional (not to exceed six) copies of the complaint within the time specified in such notice, not to exceed ten days. Such notice may be served by mailing to the plaintiff or his attorney of record."
Copy filed for defendant.	
Additional copies.	
Service by mail.	

SEC. 4. That section five hundred and nine (509) of the Consolidated Statutes be amended so as to hereafter read as follows:

Time for answer or demurrer.	"Section 509: Demurrer and Answer: The defendant must appear and demur or answer within thirty (30) days after the service of summons upon him, or within thirty (30) days after the final determination of a motion to remove as a matter of right, or after the final determination of a motion to dismiss upon a special appearance, or after the final determination of any other motion required to be made prior to the filing of the answer, or after final judgment overruling demurrer, or after the final determination of a motion to set aside a judgment by default under C. S. section six hundred, or to set aside a judgment under C. S. section four hundred and ninety-two. If the time is extended for filing complaint, then the defendant shall have thirty (30) days after the final day fixed by such extension in which to plead. The clerk shall not extend the time for filing answer or demurrer more than once nor for a period of time exceeding twenty days except by consent of parties. The defendant shall, when
Time for answer when time for complaint is extended.	
Limit of extension of time.	

he files answer, likewise file at least one copy thereof for the use of the plaintiff, and his attorney; and the clerk shall not receive and file any answer until and unless such copy is filed therewith. The clerk shall forthwith mail the copy of answer filed to the plaintiff or his attorney of record."

SEC. 5. That section seven hundred and fifty-three (753) of the Consolidated Statutes be amended so as to hereafter read as follows:

"Section Seven Hundred and Fifty-three: Contested Special Proceedings: Commencement: Summons: Special proceedings against adverse parties shall be commenced as is prescribed for civil actions. The summons shall command the officer to summons the defendant to appear at the office of the Clerk of the Superior Court on a day named in the summons, to answer the complaint or petition of the plaintiff. The return date of the summons, the manner of service, whether by the sheriff or by publication shall be as is prescribed for summons in civil actions by section four hundred and seventy-six (476) of the Consolidated Statutes; *provided, however*, the clerk shall indicate on the summons by appropriate words that the summons is issued in a special proceeding and not in a civil action."

SEC. 6. This act shall be in force from and after the first day of July, one thousand nine hundred and twenty-seven.

Ratified this the 2nd day of March, A. D. 1927.

Copy of answer for plaintiff.

Copy to be filed with answer.

Copy to be mailed to plaintiff.

Special proceedings commenced as for civil actions.

Summons to command appearance on day named.

Date of service and manner of service.

Proviso: indication of character of action.

When act effective.

CHAPTER 67

AN ACT TO AMEND CHAPTER 42, VOLUME 1 OF THE CONSOLIDATED STATUTES, RELATING TO INNS, HOTELS AND RESTAURANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter forty-two, volume one of the Consolidated Statutes of North Carolina be amended by adding after section two thousand two hundred and fifty-four the following section:

"That it shall be unlawful for any inkeeper or guest owning, keeping, or who has in his care a dog or dogs, to permit such a dog or dogs admittance to any bedroom or rooms used for sleeping purposes in any inn or hotel."

SEC. 2. Any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall pay a fine not to exceed fifty dollars or be imprisoned not more than thirty days.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed.

Chapter amended.

New section added.

Admittance of dogs to bedrooms forbidden.

Misdemeanor.

Punishment.

Repealing clause.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 68

AN ACT TO PREVENT THE FRAUDULENT OPERATION OF SLOT MACHINES AND COIN RECEPTACLES AND TO PROVIDE PENALTIES FOR THE VIOLATION THEREOF.

The General Assembly of North Carolina do enact:

Operation or
attempt at opera-
tion by false coins
or tokens unlawful.

SECTION 1. That any person who shall operate, or cause to be operated, or who shall attempt to operate, or attempt to cause to be operated any automatic vending machine, slot machine, coin-box telephone or other receptacle designed to receive lawful coin of the United States of America in connection with the sale, use or enjoyment of property or service, by means of a slug or any false, counterfeited, mutilated, sweated or foreign coin, or by any means, method, trick or device whatsoever not lawfully authorized by the owner, lessee or licensee of such machine, coin-box telephone or receptacle, or who shall take, obtain or receive from or in connection with any automatic vending machine, slot machine, coin-box telephone or other receptacle designed to receive lawful coin of the United States of America in connection with the sale, use or enjoyment of property or service, any goods, wares, merchandise, gas, electric current, article of value, or the use or enjoyment of any telephone or telegraph facilities or service, or of any musical instrument, phonograph or other property, without depositing in and surrendering to such machine, coin-box telephone or receptacle lawful coin of the United States of America to the amount required therefor by the owner, lessee or licensee of such machine, coin-box telephone or receptacle, shall be guilty of a misdemeanor, punishable by a fine or imprisonment, or in the discretion of the court, by both.

Obtaining property
or service by
means of false
coins or tokens.

Misdemeanor.

Manufacture, sale
or gift of slugs
or devices for
cheating forbidden.

SEC. 2. That any person who, with intent to cheat or defraud the owner, lessee, licensee or other person entitled to the contents of any automatic vending machine, slot machine, coin-box telephone or other receptacle, depository or contrivance designed to receive lawful coin of the United States of America in connection with the sale, use or enjoyment of property or service, or who, knowing that the same is intended for unlawful use, shall manufacture for sale, or sell or give away any slug, device or substance whatsoever intended or calculated to be placed or deposited in any such automatic vending machine, slot machine, coin-box telephone or other such receptacle, de-

pository or contrivance, shall be guilty of a misdemeanor, punishable by a fine or imprisonment, or in the discretion of the court, by both.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 69

AN ACT TO AMEND SECTION THREE THOUSAND EIGHT HUNDRED AND EIGHTY-THREE AND THREE THOUSAND EIGHT HUNDRED AND EIGHTY-FOUR OF VOLUME THREE, CONSOLIDATED STATUTES, RELATING TO THE SALARIES OF SUPREME AND SUPERIOR COURT JUDGES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and eighty-three, of the Consolidated Statutes, volume three, be and the same is hereby amended by striking out the words "six thousand" in line two and inserting in lieu thereof the words "seven thousand five hundred."

Justices of
Supreme court.

SEC. 2. That section three thousand eight hundred and eighty-four, of the Consolidated Statutes, volume three, be and the same is hereby amended by striking out the words "five thousand" in line two of said section and inserting in lieu thereof the words "six thousand five hundred."

Judges of Superior
court.

SEC. 3. That this act shall be in force and effect from and after the first day of April, 1927.

When act effective.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 70

AN ACT TO MAKE THE PROVISIONS OF CHAPTER 120 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1924 APPLICABLE TO WAYNE COUNTY AND TO DEFINE AND LIMIT THE BONDS TO BE ISSUED THEREUNDER.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-seven, article twenty-three, chapter one hundred and thirty-six Public Laws of 1923, as enacted by chapter one hundred and twenty of the Public Laws of the extra session one thousand nine hundred and twenty-four be, and the same is hereby amended by striking from line thirty-three thereof the word "Wayne."

Section and law
amended.

Wayne stricken
out.

Limit on amount
of bonds.

SEC. 2. The total face amount of bonds issued by Wayne County under the provisions of said section two hundred and seventy-one shall not exceed the sum of two hundred thousand dollars (\$200,000.00) and not more than fifty thousand dollars (\$50,000.00) face value of said bonds shall be issued for the purpose of building any one school building in said county.

Limit to one
school.

Amount for
buildings already
erected.

SEC. 3. That out of the said two hundred thousand dollars face value of said bonds there may be issued by the County Commissioners of Wayne County bonds in the face value of not more than fifty-five thousand dollars (\$55,000.00) for the purpose of paying for such building or buildings, necessary in order to carry on a six months' school in Wayne County, as have been erected after March tenth, one thousand nine hundred and twenty-five and before the date of the ratification of this act; and the provisions of said section two hundred and seventy-one shall apply to the issuance of said bonds except that the County Board of Education shall, in its petition to the County Commissioners of Wayne County, state that the said buildings were necessary at the time of their erection to carry on a six months' school in Wayne County.

Petition to state
necessity of bonds
at time of erection
of buildings.

Repealing clause.

SEC. 4. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

CHAPTER 71

AN ACT TO PROVIDE FOR THE LISTING AND VALU- ING OF ALL PROPERTY, REAL, PERSONAL, AND MIXED, AT ITS REAL VALUE IN MONEY.

The General Assembly of North Carolina do enact:

ARTICLE I.

Official title.

SECTION 1. This act shall be known and cited as the machinery act of one thousand nine hundred and twenty-seven.

Construction of
words and
phrases.

SEC. 2. *Definitions.* The words and phrases following, whenever used in this act, shall be construed to include in their meaning the definitions set opposite the same in this section, whenever it shall be necessary to the proper construction of this act:

Bank, banker,
broker, stock
jobber.

1. Bank, banker, broker, stock jobber—whoever has money employed in the business of dealing in coin, notes or bills of exchange, or in any business of dealing or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, warrants or other writings obligatory, or

stocks of any kind or description whatsoever, or receiving money on deposit.

2. Collector or collectors, county, township and deputy collectors, including sheriffs.

Collector or collectors.

3. List-takers and assessors have all authority conferred upon list-takers in this act.

List-takers and assessors.

4. Credits—every claim or demand for money, labor, interest or valuable things, due or to become due, including money on deposit.

Credits.

5. He—male, female, company, corporation, firm, society, singular or plural number.

He.

6. Real property, real estate, land, tract, lot—not only the land itself, whether laid out in town or city lots or otherwise, with all things therein, but also all buildings, structures, and improvements, and other permanent fixtures of whatever kind thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this act.

Real property, real estate, land, tract, lot.

7. Shares of stock, shares of capital stock—the shares into which the capital stock of every incorporated company or association may be divided.

Shares of stock, shares of capital stock.

8. Tax, taxes—any taxes, special assessments or costs, interest or penalty imposed upon property.

Tax, taxes.

ARTICLE II.

STATE BOARD OF ASSESSMENT: ITS DUTIES AND POWERS

SEC. 3. The Commissioner of Revenue, Attorney-General and Chairman of the Corporation Commission are hereby created the State Board of Assessment, with all the powers and duties prescribed by this act. The Commissioner of Revenue shall be the chairman of the board and shall, in addition to presiding at the meeting, exercise the functions of the said board when the said board is not in session. The said board is authorized to employ such clerical assistance as may be needed and fix the compensation thereof.

State board of assessment.

Officers comprising board.

Powers and duties.

Chairman.

Exercise of functions when board not in session.

Clerical assistance.

SEC. 4. The members of said board shall take and subscribe the constitutional oath of office, to be filed with the Secretary of State.

Members to be sworn.

Oaths to be filed.

SEC. 5. It shall be the duty of said board, and they shall have power and authority to have general supervision of the system of taxation throughout the State.

General supervision of system of taxation.

1. To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations, and individuals failing to comply with this act; and in the execution of these powers the

To confer with and advise assessing officers.

Proceedings to enforce penalties and liabilities.

Assistance of attorney-general and prosecuting officers.

Penalty for failure or refusal to comply with order.

Penalty imposed by board.

Punishment as for contempt.

Pamphlet for instruction of assessors.

Explanation of tax laws.

Attention to points overlooked or neglected.

Explanation of intricate points.

Complaints as to non-assessment of property.

Or fraudulent or improper assessment.

Investigations and proceedings.

State board of equalization.

Correction of irregular, unlawful or unequal assessments.

Equalization of valuations.

Proviso: notice of appeal to be filed.

General powers.

Reports from counties and municipal officers.

Forms.

Items to reported.

said board may call upon the Attorney-General or any prosecuting attorney in the State to assist said board, and any person or officer who fails or refuses to comply with any lawful order of the State Board of Assessment shall be subject to a penalty or forfeiture of one hundred dollars, the same to be imposed by order of said Board of Assessment, and in addition, any such person or officer so offending shall be liable to punishment by said board as for contempt.

2. At least thirty days previous to the date fixed for listing taxes, to prepare a pamphlet for the instruction of tax assessors. Said pamphlet shall, in as plain terms as possible, explain the proper meaning of the tax laws of the State, and shall call particular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. The said board shall advise the assessors as to the practical working of the laws, and explain any points which seem to be intricate and upon which assessors may differ.

3. To receive complaints as to property liable to taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, and to investigate the same, and to take such proceedings and to make such orders as will correct the irregularity complained of, if found to exist. The said board shall constitute a State board of equalization of valuation and taxes. In case it shall be made to appear to the board that any tax-list in any county in the State is grossly irregular, unlawfully or unequally assessed, it shall be the duty of the board to correct such irregularities, and to equalize the valuations of property, in a particular county, upon complaint to it of particular taxpayers, or upon its own initiation, under rules and regulations prescribed by it, not inconsistent with this act. *Provided* that no appeal shall be considered or values fixed, be changed unless notice of same is filed within ninety days after the final values are fixed and determined by the boards of commissioners of the county.

4. The said board or chairman thereof may take such action and do such things as may appear necessary and proper to enforce the provisions of this act.

5. To require from any registers of deeds, auditors, clerks of courts, mayors and clerks of cities or towns, or any other officer in this State, on forms prescribed by said Board of Assessment, such annual or other reports as shall enable said board to ascertain the assessed valuations of all property listed for taxation throughout the State under this act, the amount of taxes assessed, collected and returned delinquent, and such other matters as the board may require, to the end that it may have complete and statistical information as to the practical

operation of this act; that every such officer mentioned in this section who shall wilfully neglect or refuse to furnish any report required by the said board for the purpose of this act, or who shall wilfully and unlawfully hinder, delay or obstruct said board in the discharge of its duties, shall forfeit and pay one hundred dollars for each offense, to be recovered in an action in the name of the State. A delay of thirty days to make and furnish such report shall raise the presumption that the same was wilful.

6. To make diligent investigation and inquiry concerning the revenue laws and systems of other states so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.

7. To further report to the Legislature at each regular session thereof, or at such other times as the Legislature may direct, the whole amount of taxes collected in the State for all State and county purposes, classified as to State, county, township and municipal purposes, with the sources thereof; the proceedings of said board, and such other matters of information concerning the public revenues as it may deem of public interest. The State Board of Assessment shall cause five hundred copies of said report to be printed on or before the first day of February succeeding the making of said report. One hundred copies of said report shall be placed at the disposal of the State Librarian for distribution and exchange, and a copy of said report shall be forwarded by said board to each member of the General Assembly as soon as printed.

8. To discharge such other duties as are or may be prescribed by law.

SEC. 6. *Board to make annual report to the Governor.*

The State Board of Assessment shall, on or before the first day of January of each year, make an annual report to the Governor of the State, setting forth the workings of said board during the preceding year, and containing the recommendations of said board in relation to all matters of taxation.

SEC. 7. The State Board of Assessment is authorized to require the county assessors or clerk of the board of county commissioners, or auditor, of each county in the State to file with it when called for, complete abstracts of all real and personal property in the county as equalized by the county board of equalization and itemized by townships. The Board of Assessment is authorized to make such rules and regulations as the board may deem proper to effectually carry out the purposes for which the board is constituted, and to make such rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings, proceedings, notices, and hearings.

Penalty on officer failing in duty.

Or hindering, delaying or obstruct board.

Recovery of penalty.

Delay arising presumption of intent.

Investigation of laws of other States.

Reports to legislature.

Items of report.

Time for printing report.

Distribution of report.

Other duties.

Report to include recommendations.

Abstracts of each county.

Rules and regulations for effecting purposes.

Rules and regulations as to meetings, proceedings of board and notices and hearings.

Record of official proceedings.
 Certified copies of evidence.

SEC. 8. The State Board of Assessment shall keep an accurate record of its official proceedings. Certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

SEC. 9. *Place of meetings of board; shall have access to books, papers, etc., with power to subpoena and examine witnesses.*

Regular sessions.

Regular sessions of said board shall be held in the city of Raleigh at the office of the chairman. The said board and the members thereof, or any duly authorized deputy, shall have access to all books, papers, documents, statements, and accounts on file or of record in any of the departments of State. It, or any duly authorized deputy, shall have like access to all books, papers, documents, statements, and accounts on file or of record in counties, townships, and municipalities. Said board shall have the right to subpoena witnesses, upon a subpoena signed by the chairman of said board, directed to such witnesses, which subpoena may be served by any person authorized to serve subpoena from courts of record in this State; and the attendance of witnesses may be compelled by attachment, to be issued by any Superior Court upon proper showing that such witness has been properly subpoenaed, and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. Said board shall have the power to examine witnesses under oath, said oath to be administered by any member of said board. Said board shall have the right to examine books, papers, or accounts of any corporation, firm or individual owning property liable to assessment for taxes, by the State Board, general or specific, under the laws of this State; and any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit such inspection, or neglect or fail to appear before said board in response to its subpoenas, or testify, as provided for in this section, shall be deemed guilty of a misdemeanor and fined or imprisoned in the discretion of the court.

Access to files and records of State departments.

Access to records of municipalities.

Right to subpoena witnesses.

Service of subpoena.

Attendance compelled by attachment. Issuance of attachment.

Pay for serving attachment.

To examine witnesses and administer oaths.

To examine records of corporations, firms and individuals.

Refusal to permit inspection, failure to appear and testify misdemeanor.

Punishment.

Any member to hear complaints, make examinations and investigations.

SEC. 10. The State Board of Assessment may direct that any member of the board shall hear complaints, make examinations and investigations.

SEC. 11. *Bank taxation.*

Value of shares of bank stock.

The value of such shares of stock of banks shall be determined as is hereinafter in this section provided. Every bank, banking association, or savings institution (whether State or National), shall list its real estate in the county, city or town in which such real estate is located, for the purposes of county and mu-

Bank to list real estate for county and municipal taxation.

municipal taxation. Every such bank, banking association, or savings institution shall, during the month of May, list annually with the State Board of Assessment, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its market value on the first day of May, or, if it have no market value, then at its actual value on that day, from which market or actual value shall be deducted the assessed value of the real and personal property which such bank, banking association or savings institution shall have listed for taxation in the county or counties wherein such real and personal estate is located, together with an amount equal to the tax value of any buildings and lands wholly or partially occupied by such institution and owned and listed for taxation by a North Carolina corporation of which such institution owns ninety-nine per cent of the capital stock. The actual value of such shares, where such shares have no market value, shall be ascertained by adding together the capital stock, surplus and undivided profits and deducting therefrom the amount of real and personal property which has been listed for taxation as aforesaid, and dividing the net amount by the number of shares in said institution. There may be deducted from the items of surplus and undivided profits an amount not exceeding five (5) per cent of the bills receivable of said institution to cover bad or insolvent debts: *Provided*, the cashier of the bank shall make an affidavit that in his opinion the deductions asked for above, not exceeding five per cent, is reasonable. There shall also be deducted from the items of surplus and undivided profits, investments by such banks in bonds of this State, of the United States Government, of the Federal Farm Loan Banks, and of the Joint-stock Land Banks at the actual cost price of said bonds to the bank claiming such deductions. To be entitled to this deduction, it must be shown by the reports of such bank that the bonds were purchased, and paid for in full at least ninety days before the first day of May. And also an amount equal to the true value of any shares of stock owned in other North Carolina banks or corporations upon which the tax is paid by the owner or the corporation issuing the same.

If the State Board of Assessment shall have reason to believe that the market or actual value as given in is not its true value, it shall ascertain such true value by such examination and investigation as to it seems proper, and change the value as given in to such an amount as it ascertains the true value to be, which action on the part of the State Board of Assessment may be reviewed by the Superior Court by an action brought against the State Board of Assessment in its official capacity by the party aggrieved. But no action shall lie until

Shares listed during May.

Lists in name of shareholders.

Value as of 1st May.

Deductions.

Computation of actual value.

Deductions from surplus and undivided profits.

Proviso; affidavit by cashier.

Further deductions.

Ninety days ownership to justify deduction.

Shares of in other banks and corporations.

Assessment of true value.

Change of valuation.

Action of board reviewable by court.

Payment of
admitted taxes to
precede review.

Valuation certified
to home county
and city of bank.

Branch banks.

Allocation of
value in propor-
tion to deposits.

Allocated values
certified.

Payment of tax.

Personal liability
of bank officers.

Recovery from
owner of shares.

Rate of taxation.

all taxes admitted by such aggrieved party to be due shall have been paid or tendered. The value of the capital stock of all such banks, as found by the State Board of Assessment, shall be certified to the county and city in which the bank is located, except that as to banks having one or more branches the State Board of Assessment shall make an allocation of the value of the capital stock as between the parent and branch banks in proportion to the deposits of the parent and branch banks and certify the allocated values so found to the counties and cities in which the parent and branch banks are located. The taxes so assessed upon the shares of any such bank, company or association shall be paid by the cashier, secretary, treasurer or proper accounting officer thereof, and in the same manner and at the same time as other taxes are required to be paid in such county, special school district or city; in default of such payment such cashier, secretary, treasurer, or other accounting officer, as well as such bank, company or association, shall be liable for such taxes, and in addition for a sum equal to ten per centum thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the bank, company, association, or officer paying them, or may be deducted from the dividends accruing on such shares. The taxation of shares of any such bank, banking association, or savings institution shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, whether such taxation is for State, county, school or municipal purposes.

SEC. 12. *Reports from corporations.*

Reports from cor-
porations having
capital stock, joint
stock associations
and limited
partnerships.

Hereafter, except in the case of such corporations as are especially mentioned by name in other sections of this or the Revenue Act, and required to make statements in other forms, it shall be the duty of the president, chairman or treasurer of every corporation having capital stock, every joint-stock association, or limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this State, to make a report in writing to the State Board of Assessment on or before the first day of July of each year, stating specifically:

Items to be
reported.

First. Total authorized capital stock.

Second. Total authorized number of shares.

Third. Number of shares of stock issued.

Fourth. Par value of each share.

Fifth. Amount paid into treasury on each share.

Sixth. Amount of capital stock paid in.

Seventh. Amount of capital stock on which dividend was declared.

Eighth. Date of each dividend during said year ending with the first day of May.

Ninth. Amount of each dividend during the year ending with the first Monday in said month.

Tenth. Highest price of sales of stock between the first and fifteenth days of May; highest price of sales of stock during the year aforesaid; average price of sales of stock during the year.

And in said report one of the following named officers of such corporation, limited partnership, or joint-stock association, namely, the president, chairman, secretary or treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of May, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays tax, and the value of the shares of stock legally held and owned by such corporation in other corporations incorporated in this State and paying taxes on its capital stock in this State, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund; and when the same shall have been so truly estimated and appraised they shall forthwith forward to the State Board of Assessment certificate thereof, accompanied by a copy of their said oath or affirmation signed by them and attested by a magistrate or other person duly qualified to administer the same. Every such corporation may also show a deduction from the total amount of its surplus, and undivided profits, the total amount of its actual investment in bonds of this State and of the United States, and of the Federal Farm Loan Bank, and bonds of the Joint-stock Land Bank, which have been held as a continuing investment by such corporation for a period of not less than three months prior to the day on which such report is required by law to be made: *Provided*, that if the State Board of Assessment or either of them is not satisfied with the appraisal and valuation so made and returned, they are hereby authorized and empowered to make a valuation thereof, based upon the facts contained in the report herein required or upon any information within their possession, and to settle an account on the valuation so made by them for taxes, penalties, and interest due the State thereon, of which such settlement immediate notice shall be given to such corporation by said State Board of Assessment, with the right to the company dissatisfied with any settlement so made against it to appeal to the Superior Court in term-time of the county in which such company has its principal place of business in this

Estimation and appraisal of capital stock.

Deductions.

Certificate of estimate to be forwarded.

Copy of oaths.

Deductions allowed.

Proviso; valuation by board.

Account to be settled.

Notice of settlement to corporation.

Right of appeal.

Exceptions to be filed before appeal taken.	State, and thence to the Supreme Court of this State; but before such company shall be allowed to exercise the right of appeal it shall, within twenty days after notice of such settlement, file with the State Board of Assessment exceptions to the particulars to which it objects, and the grounds thereof.
Board to hear exceptions.	and said State Board of Assessment shall hear said exceptions.
Notice of hearing.	after ten days' notice of such hearing given by said State Board of Assessment to said company; and if they shall overrule any of said exceptions, then such company, if it desires to appeal to said Superior Court, shall within ten days thereafter give notice to said State Board of Assessment of such appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said Superior Court a record of said settlement, with the exceptions of the company thereto.
Case on appeal.	and all decisions thereon, and all papers and evidence considered in making said decision. The said cause shall be placed on the civil docket of said Superior Court, and shall have precedence of all civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. The cause shall be entitled, "State of North Carolina on the relation of State Board of Assessment against such Company." Either party may appeal to the Supreme Court from the judgment of the Superior Court under the same rules and regulations as are prescribed by law for other appeals, except that the State of North Carolina, if it shall appeal shall not be required to give an undertaking or make any deposit to secure the cost of such appeal; and the Supreme Court may advance the cause on their docket so as to give the same a speedy hearing; and in the event of the neglect or refusal of the officers of any corporation, company, joint-stock association, or limited partnership for a period of sixty days to make the report and appraisalment of the State Board of Assessment as herein provided, it shall be the duty of the State Board of Assessment to estimate a valuation of the capital stock of such defaulting corporation, company, joint-stock association, or limited partnership, and settle an account for taxes, penalty, and interest thereon, from which settlement an appeal may be made to the Superior Court of the county in which the corporation has its principal place of business. The State Board of Assessment is forbidden to divulge or make public any report of a corporation required to be made to it by this section. The State Board of Assessment shall prepare and keep a record book, upon which it shall enter a correct list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation, placed upon same by it: <i>Provided</i> , that the reports required to be made by this section may be examined, upon application to
Appeal given precedence.	
Rules for trial.	
Entitlement of cause.	
Appeal to supreme court.	
Appeal bond not required from State.	
Speedy hearing.	
State board of assessment to estimate values and settle account for taxes.	
Right of appeal.	
Board not to divulge or make public reports of corporations.	
Record of banks and corporations assessed.	
Record to show valuation.	
Provided: examination by counties.	

the solicitor of the State for the district in which the corporation has its principal office or any investigation by the Board of Commissioners of a county, the reports of corporations having their principal office in such county may be examined upon order of the Board of County Commissioners or their authorized representatives.

SEC. 13. *No exemption as to foreign corporations.*

Nothing in this act shall be construed to exempt from taxation at its real value any property situated in the State belonging to any foreign corporation.

Property of foreign corporations not exempted.

SEC. 14. *Tax on building and loan associations.*

The Secretary of each building and loan association organized and conducting business in this State shall list with the local assessor any tangible real and personal property owned by such association on the first day of May, including cash on hand or in bank on that date.

Secretary of building and loan associations to list tax.

Cash to be listed.

SEC. 15. *State Board of Assessment to make certificate to Register of Deeds.*

The State Board of Assessment shall, on or before September first, certify to the Register of Deeds of the county in which such corporation, joint-stock association, limited partnership, or company whatsoever, has its principal office or place of business, the total value of the stock of such corporation, joint-stock association, limited partnership, or company whatsoever, as determined in the preceding sections. The corporation, joint-stock association, limited partnership, or company whatsoever shall pay the county, township, town, or city taxes upon the valuation so certified by the State Board of Assessment.

Certificate of register of deeds of stock valuation

Companies to pay tax on valuation certified.

SEC. 16. *Penalty for failure to furnish reports.*

If the said officers of any such limited partnership, joint-stock association, or corporation shall neglect or refuse to furnish the State Board of Assessment, on or before the first day of July of each and every year, with the report and appraisal of capital stock as aforesaid, as required by section twelve of this act, they shall be subject to a fine of fifty dollars, and it shall be the duty of the State Board of Assessment to add five per centum to the tax of said limited partnership, joint-stock association, or corporation for each and every year for which said report and appraisal were not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling and collecting such taxes. If the officers of any such limited partnership, joint-stock associa-

Penalty for failure to furnish reports.

Amount.

Addition to tax each year of failure.

Collection of forfeit.

Officers failing to comply with law guilty of misdemeanor.

Punishment.

Foreign building and loan associations to list stock by citizens.

Withdrawal value of stock to be furnished.

Valuation.

Associations or officers barred from doing business in State.

Local officers doing business for barred association guilty of misdemeanor.

Punishment.

Taxes paid by association.

Telegraph companies defined.

Time for filing statement.

Statement to be verified.

Reference day of statement.

Total capital stock.

Shares issued and outstanding and par value.

Place of business. Market value of shares as of 1st April.

Actual value of shares having no market value.

tion, or corporation, or any of them, shall intentionally fail to comply with the twelfth section of this act for three successive years, he or they shall be deemed guilty of a misdemeanor, and on conviction thereof shall be sentenced to pay a fine of five hundred dollars and undergo imprisonment not exceeding one year, or both, or either, at the discretion of the court.

SEC. 17. *Foreign building and loan associations.*

All foreign building and loan associations doing business in this State shall list for taxation with the State Board of Assessment, through its agent, its stock held by citizens of this State in the county, city, or town where the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each company, shall be furnished to the list-taker, and the stock shall be valued for taxation as other money investments of citizens of this State. Any association or officer of said association doing business in this State who shall fail or refuse to so list shares owned by citizens of this State for taxation, shall be barred from doing business in this State; and any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed or refused to list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor and subject to fine or imprisonment, or both, in the discretion of the court. All of said taxes shall be paid by the association listing said stock.

SEC. 18. *Telegraph companies.*

Every joint-stock association, company, co-partnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock of such association, company, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate and other property subject to local taxation.

Location and assessed value in each county.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Real estate outside of State not used in conduct of business.

Specific description, location, purpose used for.

Assessment at location.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Mortgages on its property.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

Total length of lines.

Length of lines outside of State.

Length of lines and wire mileage within each of the counties, townships and town within State.

SEC. 19. *Telephone companies.*

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other State, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

Telephone companies.

Time for filing statement.

Statement to be verified.

Date of reference.

First. The total capital stock of such association, company, co-partnership, or corporation invested in the operation of such telephone business.

Total capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Number of shares and par value.

Third. Its principal place of business.

Principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Market value as of 31st March. Actual value of shares if no market value.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real and personal estate subject to local taxation.

Location and assessed value in each county.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation, situated outside the State of

Specific real estate outside of State not directly used in conduct of business.

Description, location, purpose used for and local assessment.

Mortgages upon property with dates and amounts.

Total length of lines.

Length outside of State.

Length and wire mileage each county, township and incorporated town within State.

Express companies defined.

Proviso: excepting railroad companies.

Time for making report.

Report to be verified.

Reference day.

Total capital stock or capital.

Number of shares issued and outstanding and par value.

Division of capital stock if no shares are issued.

Principal place of business.

Market value of shares as of 30th April.

Actual value if no market value.

Market or actual value of stock if no shares issued. Manner divided.

North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amount thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 20. *Express companies.*

Every joint-stock association, company, co-partnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver plate, merchandise, freight or other articles, under any contract expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof (provided such joint-stock association, company, co-partnership, or corporation is not a railroad company) shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, co-partnership, or corporation making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock or capital of said association, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value, in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, co-partner-

ship, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, co-partnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) Total length of the lines or routes over which such association, company, co-partnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

SEC. 21. *Sleeping-car companies.*

Every joint-stock association, company, co-partnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars or chair cars, under any contract, express or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping car company for the purposes of this act, and shall hereinafter be called "sleeping-car company"; and every such sleeping-car company doing business in this State shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock of such sleeping-car company, invested in its sleeping-car business.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

Third. Under the laws of what state it is incorporated.

Fourth. Its principal place of business.

Fifth. The names and postoffice addresses of its president and secretary.

Real and personal property subject to local taxation in State.

Location and assessed value in each county.

Real estate and improvements outside of State.

Specific description, location and purpose used for.

Local assessment.

Mortgages.

Total length of lines or routes.

Total length outside of State.

Length within counties and townships within State.

Sleeping-car companies.

Statement to be filed.

Date of filing.

Statement to be verified.

Reference day.

Total capital stock.

Number of shares and par value.

State where incorporated.
Principal place of business.
Names and addresses of president and secretary.

Cash value of shares as of 30th April.

Real and personal estate subject to local taxation in State.

Location and assessed value in each county where assessed.

Mortgages.

Amounts devoted to sleeping-car business.

Total length of main lines over which cars are run.

Total miles outside of State.

Length within State.

Proviso: mileage given as of single tracks.

Number of miles of each railroad or system.

Notification of assessment.

Time for objection.

Assessment if objection not filed.

Bill for taxes.

Time for payment.

Certificate of counties through which cars run.

Assessment by counties.

Sheriff to mail bill for county tax.

Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the thirtieth day of April next preceding such report.

Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.

Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping-car business.

Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroad over which said cars are run within the State of North Carolina: *Provided*, that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessments in accordance with section twenty-six of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff

or county tax collector shall send to the address given by the Clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

Time for payment.

Collection upon failure to pay.

Penalty.

Costs of collection.

SEC. 22. *Refrigerator and freight-car companies.*

Every firm, person, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appear that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines of which shipper or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April thirtieth, next preceding, and the tax shall be computed upon this assessment.

Refrigerator or freight car companies.

Proviso: assessment when cars run over indiscriminately.

Computation of tax.

SEC. 23. *Street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utility companies.*

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first day of May, and thirtieth day of June, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the co-partnership or corporation, showing:

First. The total capital stock of such association, company, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Street railways company, water works company, electric light and power company, gas company, ferry company, bridge company, and other corporations exercising right of eminent domain to make report.

Time for report.
Statement to be verified.

Total capital stock.

Number of shares and par value.

Principal place of business.

Market value of shares.

Actual value if no market value.

Real and personal property subject to local taxation.

Location and assessed value for local taxation.

Specific real estate and personal property outside State and not directly used in conduct of business.

Specific description. Location; purpose for which used. Local assessment.

Mortgages.

Total length of lines. Length of lines outside of State. Length within each of counties and townships within State.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) The length of the lines within each of the counties and townships within the State of North Carolina.

SEC. 24. *State Board of Assessment may require additional information.*

Board to examine statements.

May require additional information.

Forfeit for failure or refusal to give information.

Suit for forfeit.

Penalty paid into general fund.

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the board shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer to make such other and further statements as said board may call for. In case of the failure or refusal of any association, company, co-partnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, co-partnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

SEC. 25. *State Board of Assessment shall examine statements.*

Board to value and assess property.

The State Board of Assessment shall thereupon value and assess the property of each association, company, co-partnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom, and upon such other information as

the board may have or obtain. For that purpose it may require the agents or officers of said association, company, co-partnership, or corporation to appear before it with such books, papers and statements as it may require, or may require additional statements to be made and may compel the attendance of witnesses in case the board shall deem it necessary to enable it to ascertain the true cash value of such property.

May require agents or officers to appear and produce books and papers.

Additional statements.

May compel attendance of witnesses.

SEC. 26. *Manner of assessment.*

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, co-partnership, or corporation from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, co-partnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided*, however, that in case the whole or any portion of the property of such association, company, co-partnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock, or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, co-partnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, co-partnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, co-partnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, co-partnerships, or corporations as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, co-partnerships, or corporations, in the case of telegraph and telephone com-

Ascertainment of value.

Basis of valuation.

Proviso: mortgages added to capital stock.

Valuation of property within State.

Local assessments.

Assessed value of property not used deducted from gross value.

Assessment of property within State.

Guide to valuation.

Amount held to be entire value within State.

Deductions.

Residue after deducting local property to be assessed.

Proviso: assessment of property subject to local taxation.

Assessment of land and buildings.

panies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be the proportion of the whole aggregate value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, co-partnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, co-partnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described, in sections twenty, twenty-one, twenty-two, twenty-three, twenty-four, and twenty-five, of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said association: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

SEC. 27. *Value per mile.*

Ascertainment of value per mile.

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, co-partnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

Proviso: valuation of telephone companies on wire mileage basis.

SEC. 28. *Total value for each county.*

Assessment for county taxes.

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, co-partnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, co-partnership, or corporation extends, multiply the value per mile, as above

ascertained, by the number of miles in each such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said board certified to the chairman of the board of County Commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, co-partnership, or corporation extend. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

Result certified to counties.

Payment of State taxes.

SEC. 29. *Companies failing to pay tax.*

In case any such association, company, co-partnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the board of commissioners of the different counties of this State, and the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed, and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, co-partnership, or corporation shall extend, or in any county where such association, company, co-partnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, co-partnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, co-partnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney-General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits

Actions for unpaid taxes.

Judgment to include penalty.

Attorney's fees.

Place where action may be brought.

Actions sole or separate.

Collections for counties.

Penalty to general State funds.

Credits entered by counties.

Proper entries to be made.

Proviso: apportionment to county not controverted.

Board of appraisers and assessors for companies exercising right of eminent domain.

Principal accounting officer of railroad, telegraph, telephone and street railways company to make returns.

Date for returns.

Returns to be verified.

Property to be returned.

Proviso: property listed with list-takers of county where situated.

List filed with State board.

Register of deeds to furnish description and assessed valuation on request.

upon the proper duplicates in their offices, and at the next settlement which such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of assessment fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

SEC. 30. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway and all other companies exercising the right of eminent domain.

SEC. 31. *Railroads.*

The president, secretary, superintendent, or other principal accounting officer within this State, of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not shall at such date as real estate is required to be assessed for taxation, return to the said board for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within the State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in this State, including the roadbed, right of way and superstructures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter, right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided*, however, that all machine and repair shops, general office buildings, storehouses, and contents, located outside of the right of way and also real and personal property other than the property as returned above to the State Board of Assessment, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list-takers of the county where the real and personal property may be situated in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the State Board of Assessment, to

certify, and send to the said board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the board in accordance with section thirty-two, before the apportionment is made to the counties and municipalities. The registers of deeds shall also certify to the board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their offices as the said board shall require of them; and the mayor of each city or town shall cause to be sent to the said board the local rate of taxation for municipal purposes.

Value deducted from total value before apportionment.

Certificate of local tax rates.
Other information.

Mayors to send local rate for municipal purposes.

SEC. 32. *Railroads.*

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the Board, and with reference to amounts and value on the first day of May of the year of which the return is made.

Rolling stock.

Time.
Annual return of rolling stock.
Return during May.

Details of inventory.

Valuation.
Schedule containing:
Amount of capital stock authorized and number of shares.
Amount paid up.
Market or actual value.
Length of line in each county in the State.
Assessed value of all tangible property.
Information required by Sec. 7964 of Consolidated Statutes.
Instructions and forms for schedules.
Amounts and values as of 1st May.

SEC. 33. *Tangible and intangible property assessed separately.*

(a) At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other physi-

Board to first determine value of tangible property.

Considerations determining value.

Allowance for depreciation and other conditions.

Assessment of franchise.
Considerations determining value.
Gross earnings as compared with operating expenses.
Value placed on whole property by public.
As evidenced by market value of stock, debts, bonds and other securities.

True value of property for ad valorem taxation.

Apportionment to counties.

Certificate of apportionment to counties and municipalities.

Payment of railroad taxes due State.

Time for payment.

Action to enforce payment.

Penalty added.

County assessments.

cal or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

(b) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

(c) The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after notice of assessment and tax due, and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the county of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

SEC. 34. *Railroads.*

When any railroad has part of its road in this State and part thereof in any other State, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road and determine the value in this State accordingly: *Provided*, the board shall, in valuing the fixed property in this State, give due consideration to the character of roadbed and

Apportionment when road lies partly within and partly without State.

Proviso: considerations governing valuations.

fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said board may, if they see fit, require all argument and communications to be presented in writing.

Hearing given companies.

Board may require arguments in writing.

SEC. 35. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

Taxation of leased railroads.

Assessment on lessee.

SEC. 36. *Railroads.*

The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any proportion of its property or roadway in this State, who shall refuse to attend before the said board when required to do so, or refuse to submit to the inspection of said board any books or papers of such railroad company in his possession, custody, or control, or shall refuse to answer such questions as may be put to him by said board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such board, and may be confined, by order of said board, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

Power to summon and examine witnesses, and require presentation of books and papers.

Officers subject to subpoena.

Refusal to attend or to produce books and papers or refuse to answer questions misdemeanor.

Punishment.

Refusal contempt of board.

Confinement by order of board.

SEC. 37. *Board of Assessment to certify; when tax payable.*

Certificate of apportionment to counties and municipalities.

County commissioners to assess county and municipal taxes.

Payment of tax.

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the registers of deeds of the counties and the clerk of the boards of commissioners of the municipalities through which said companies operate, the apportionment of the valuations as hereinbefore determined and apportioned by the board, and the board of county commissioners shall assess against such valuation the same tax imposed for county, township, town, or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.

SEC. 38. *Canal and steamboat companies.*

Assessment of canal and steamboat companies to be as for railroads.

Assessment on failure to return.

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

SEC. 39. *Form of assessing and listing property.*

Board to prepare forms.

Printing forms.

Transmission to counties.

Delivery to list-takers and assessors.

Assessment forms every fourth year.

List-takers' forms annually.

Bills covering actual cost of forms and tax books to be sent to counties.

County commissioners to audit and pay bill.

Payment to be made within forty days.

The State Board of Assessment shall prepare forms to be used in assessing and listing property for taxation by assessors and list-takers. It shall transmit said forms to the Commissioner of Labor and Printing and the Commissioner of Labor and Printing shall cause to be printed and shall transmit to the clerk of the board of commissioners of each county by the fifteenth day of April, and the clerk shall deliver to each board of list-takers and assessors the necessary number of forms for their respective use. The assessors' forms shall be furnished every fourth year, and the list-takers' forms annually. The Commissioner of Labor and Printing shall furnish the respective boards of commissioners of the different counties with a bill covering the actual cost of the assessors and list-takers' forms and county tax books furnished the county, and the board of commissioners of the county so furnished shall audit said bill and shall cause payment to be made to the Commissioner of Labor and Printing within forty days of the account or claim rendered for such forms, etc., furnished for the benefit of the county.

SEC. 41. *Rates of tax.*

The boards of county commissioners of the several counties of the State may, at any regular or called meeting, after the valuation of real and personal property has been completed as provided in this act, in the months of July, August, or September, levy such rate of tax for general county purposes as may be necessary to meet the general expenses of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

County commissioners may levy tax.

Months for levy.

Rates.

SEC. 42. *Machinery for listing personal property.*

The board of county commissioners of each county shall on or before the second Monday in April in each year other than the year for the quadrennial assessment of real and personal property meet and appoint a resident freeholder as county supervisor. In those counties which have an all-time auditor, all-time tax clerk, all-time county chairman, or other similar all-time official, such all-time auditor, all-time clerk, all-time county chairman, or other similar all-time official shall be the supervisor. The county supervisor may have general supervision of the assessment of all personal property for taxation in his respective county. He shall appoint an assistant for each township. In townships in which there are located cities and towns and in townships having an unusually large proportion of property in the county, more than one assistant supervisor may be appointed.

Time for appointment of county supervisors.

All-time officers, if any, to be tax supervisors.

Supervision of assessment.

Assistants.

Townships in which more than one assistant may be appointed.

SEC. 43. The county supervisor and assistants shall meet together at the court-house on the first Monday in May for general consideration of methods of securing a complete list of all personal property, tangible and intangible, and of valuing in an equal manner in the several townships and the different classes of personal property to be listed. They shall begin the work of listing and assessing on Tuesday after the first Monday in May in each year, and shall complete the same as early as practicable, and shall return his list of assessments, after it has been approved by the county supervisor, to the clerk of the board of county commissioners.

Meeting for general consideration of methods of assessment and equal valuation.

Beginning and completion of work.

Return of assessments.

SEC. 44. *Duties of township list-taker and assessor as to assessing and listing property.*

Each township list-taker and assessor appointed under the authority of this act shall advertise in five or more public places within the township not later than the twentieth day of April, notifying all taxpayers to return to him all real and personal property which each taxpayer shall own on the first day of May, and said return shall be made to the list-taker during the month of May under the pains and penalties imposed

Advertising for tax listing.

Return as of 1st May.

Return made during May.

Times and places
for listing.

List-takers to
obtain full, com-
plete and detailed
statements.

True value in
money.

List-takers to
ascertain values.

Power to admin-
ister oaths.

by law, and naming the times and places at which he will be present to receive tax lists. The township list-taker and assessor shall obtain from each taxpayer a full, complete and detailed statement of each and every piece and kind of property, real, personal, and mixed, which said taxpayer shall own on the first day of May, together with, as near as possible, the true value in money of all such property owned by him, or them, or which may be under his or their control as agent, guardian, administrator, or otherwise, and which should be listed for taxation; and it shall be the duty of said township list-taker and assessor to ascertain by visitation, investigation, or otherwise the actual cash value in money of each piece or class of property in his township, and to list such property at its actual value for taxation. He is hereby authorized and empowered to administer oaths in all cases necessary to obtain full and correct information concerning any taxable real and personal property in his township.

SEC. 45. *Oath of township list-taker and assessor.*

Assistant assessor
to be sworn.

Before entering upon the discharge of the duties of his office the assistant assessor shall take and subscribe the following oath before the chairman of the board of county commissioners for his county or some officer qualified to administer oaths:

Form of oaths.

"I, assistant assessor forTownship of.....County, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as assistant assessor according to the laws in force governing said office; so help me, God."

Affidavit to be
annexed to returns.

And upon making his complete returns of his assessments, embracing an abstract of the taxable property of the township, to the county assessor, the assistant assessor shall annex the following affidavit, subscribed and sworn to before a justice of the peace, who shall certify the same:

Form of affidavit.

"I, the assistant assessor for.....Township of.....County, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed every tract or parcel of land or other real and personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

False return
misdemeanor.

Any assessor making a false return shall be deemed guilty of a misdemeanor.

SEC. 47. *Personal property to be assessed at its true value in money.*

Valuation by list-
takers and
assessors.

All articles of personal property shall, as far as practicable, be valued by the list-takers and assessors according to their

true value in money; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any person, if he or they have sufficient evidence upon which to form a belief that such person has other personal property, consisting of money, credits, debts due or to become due, or any other thing of value liable, he, they, or the board of commissioners shall have power to take such action as may be necessary to get said property on the tax lists.

Search for unlisted property

SEC. 48. *Defining actual value in money.*

The intent and purpose of the tax laws of this State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value" or "true value," whenever in the tax laws, shall be held and deemed to mean what the property and subjects would bring at cash sale when sold in such manner as such property and subjects are usually sold.

"Actual value in money" defined.

"Market value" and "true value" defined.

SEC. 49. *Discovering property not listed.*

It shall be the duty of the county commissioners and the several list-takers to be constantly looking out for property which has not been listed for taxation, and when discovered, such property shall be duly placed upon the assessment list and properly assessed for taxation; and for this purpose the county commissioners of any county, either separately or in conjunction with any municipality in the same county may further employ some suitable and competent person whose duty it shall be to discover and report to the county commissioners any unlisted property, to the end that the same may be listed and properly assessed for taxation. At any time before or after the tax list has been turned over to the sheriff as provided for in section seventy-four of this act, such property may be so discovered, the list-taker shall make return thereof to the clerk of the board of county commissioners, who shall enter such property upon the tax books, make out a tax account, and place the same in the hands of the sheriff or tax collector and charge him with the same, and issue such orders to the sheriff as provided in section seventy-four, and such orders shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list, as provided in section seventy-four of the regular tax list.

Search for property not listed.

Property, when discovered, listed and assessed.

Employment of persons to discover and report unlisted property.

List-taker to make return of discovered property.

Entry of property on tax books.

Tax account made out and delivered to sheriff or tax collector.

Order for collection.

Orders to have force of judgment and execution.

SEC. 50. *County board of equalization.*

County board of
equalization.
Meeting.
Adjournments.
Time for comple-
tion of work.
Equalization.

Rules; to raise
valuation on
property
under-valued.

To reduce valua-
tion on property
over-valued.

Rules governing
valuation.

Clerk of board.

Copy of proceed-
ings to State board.

Statements to be
furnished State
Board of Assess-
ment.

Blanks to be
furnished by
board.

The board of county commissioners shall constitute the board of equalization in each county, and shall meet the second Monday in July in each year. The board may adjourn from day to day while engaged in the equalization of property, but shall complete all work on or before the first Monday in each August. Said board shall equalize the valuation so that each tract or lot of land or article of personal property shall be entered on the tax list at its true value in money, and for this purpose they shall observe the following rules: (1) They shall raise the valuation of such tracts or lots of real or articles of personal property, except such as are specifically exempt by law, as in their opinion have been returned below their true value, to such price or sum as they may believe to be true value thereof; (2) they shall reduce the valuation of such tracts and lots or articles of personal property as in their opinion have been returned above their true value, as compared with the average valuation of real and personal property of such county. In regard to real property, they shall have due regard to the relative situation, quality of soil, improvements, natural and artificial advantages possessed by each tract or lot. The clerk of said board of county commissioners shall be the clerk of the board of equalization, and shall within five days after adjournment of said board furnish the State Board of Assessment with a copy of all proceedings of the county board of equalization with respect to any and all changes made by such board of valuation made and returned by the township list-takers and assessors. The clerk of the board shall also furnish the State Board of Assessment, within five days after adjournment of the county board of equalization, on blanks to be furnished by the board, statement from the returns made by the township list-taker and assessors of aggregate value of real and personal property by townships and as a whole for the county and average value per unit of land acreage and of the several classes of livestock.

SEC. 50½. *Commissioners not to change assessed value of land except when value affected by extraordinary circumstances.*

Values not changed
but in extraor-
dinary circum-
stances.

Facts to be found
by board.

The said board shall not increase or diminish the assessed value of any lands, except in the year in which the lands are valued for taxation, as hereinafter provided, unless such valuation shall have been affected by some extraordinary circumstances, the fact in connection with which shall be found by such board in each case.

SEC. 51. *Compensation of township list-takers and assessors.*

Township list-takers and assessors shall make out their accounts in detail, giving the date of each day when they shall have been employed, which account they shall verify under oath. They shall not be entitled to compensation until they shall have filed lists, schedules, statements, and books appertaining to assessment of property, for such year with the clerk of the board of county commissioners, the books to be accurately made up, showing correct total values for each class of property, average value per unit, and aggregate value of all property in the township. The list-takers and assessors shall not be entitled to pay unless they have performed the labor and made returns in strict compliance with the law. The county commissioners shall be the judge of the number of days actually necessary for taking the lists, and may regulate the same when a greater number of days are charged for than they deem necessary.

List-takers and assessors to make out accounts.

Account to be verified.

Payment not made until lists, schedules, statements and books filed.

Requirements for books.

Labor and returns to comply with law.

County commissioners to judge number of days necessary.

SEC. 52. *Listing in off years; correcting assessments.*

Except in the year when there shall be an assessment of real property, and except as otherwise provided in this act, the township list-taker and assessor shall list the lands in his township at the valuation previously assessed on the same, and shall list and assess all personal property in said township. Such township list-taker and assessor shall correct any parcel of real property on which any structure of over one hundred dollars value may have been erected or improved in excess of the value of one hundred dollars, or on which any structure of the like value shall have been destroyed, agreeable to the returns made in accordance with the provisions of this act.

Listing of real estate in off years.

Listing and assessment of personal property.

Correction of land values for improvement or deterioration.

SEC. 53. *Compensation as members of board of equalization.*

The members of the board of county commissioners shall be allowed, each as a member of the board of equalization, their usual compensation per diem for the number of days actually engaged in the performance of their duties and in addition thereto mileage at the rate of five cents for each mile necessarily traveled in attending the meetings of the board of equalization. The per diem and mileage as provided in this section shall be paid by the county.

Pay of county commissioners as board of equalization.

Payment by county.

SEC. 54. *How to list property.*

Every person owning property is required to list, and shall make out, sign, and deliver to the list-taker a statement, verified by his oath, of all the real and personal property, moneys, credits, investments in bonds, annuities, or otherwise, and the value of improvements on real estate since same was assessed,

Statement to be made out, signed and delivered to list-taker. Statement to be verified.

Items of list.

Personal property held in trust.	<p>in his possession or under his control on the first day of May, either as owner or holder thereof, or as parent, guardian, trustee, executor, executrix, administrator, administratrix, receiver, accounting officer, partner, agent, factor, or otherwise: <i>Provided</i>, that whenever personal property has been conveyed in trust and the trustee resides out of the State, but the trustor resides within the State, then and in that case such property shall be listed for taxation in this State by said trustor where the property is situated. In all cases where a guardian, executor or executrix, administrator, administratrix, resides in a city or incorporated town, all personal property in the hands of such guardian, executor, or executrix, administrator, or administratrix, shall be listed for taxation only where their wards resided on the first day of May, and where the deceased persons resided on the date of their death, unless such wards or deceased persons were non-residents of the State on the first day of May or at the day of death, in which case the guardian, executor or executrix, administrator or administratrix, shall list the property where he or she resides on the first day of May: <i>Provided, further</i>, that when personal property is held in trust for another by any person, firm or corporation in this State, whether as guardian, trustee, or otherwise, and the cestui que trust is a resident of the State, then the same shall be listed for taxation in the county and township where the cestui que trust lived on the first day of May and if the cestui que trust lived in a county in the State other than the county of the trustee, guardian, or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, verified by oath, to the register of deeds of the county wherein the cestui que trust lived on the first day of May, and such register shall enter the same on the tax lists of the township in which the cestui que trust lived; the guardian shall be exempt from municipal taxation on the personal property of his ward when the ward resides outside of the corporate limits of the city or town. Any person, who, to evade the payment of taxes, surrenders or exchanges certificates of deposits in any bank in this State or elsewhere for non-taxpaying securities or surrenders any taxable property for non-taxable property, and, after the date of listing property has passed, take said certificates or other taxable property back, and gives up said non-taxpaying securities or property, or executes any fictitious note or other evidence of debt for deduction from his solvent credits, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty nor more than two hundred dollars (one-half of which shall go to the informer), or imprisoned not less than one month nor more than six months, or both.</p>
Personal property in hands of representatives to be listed where ward resides.	
Listed where representative resides where wards or deceased non-residents of State.	
Personal property held in trust for resident of State listed in county of cestui que trust.	
Property listed by mail.	
Trades for evasion of tax misdemeanor.	
Punishment. Fee, one-half fine to informant. Imprisonment. Or both.	

SEC. 55. *Who may list through agents.*

The list shall be given by the person charged, during the months of May and June, as herein prescribed: *Provided*, that agents for the purpose of listing property may be appointed by females or non-residents of the township where the property is situated, or by persons physically unable to attend and file their list at any time during the months of May and June: *Provided*, such person shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of a corporation shall be given in by the president, cashier, treasurer, or other person appointed for that purpose.

List given by person charged.
Dates of listing.
Proviso: persons allowed to list by agents.

Proviso: agent to qualify.

Corporate property listed by officer of corporation.

SEC. 56. *Where to list real estate, mineral, and quarry lands.*

All real property subject to taxation shall be listed in the township in which said property is situated on the first day of May. When the fee of the soil of any tract, parcel, or lot of land is in any person or persons, natural or artificial, and the right to any minerals, quarry, or timber therein is in another or others, the same shall be valued and listed, agreeable to such ownership, in separate entries, specifying the interest listed, and shall be taxed to the parties owning the different interests, respectively. In listing mineral, quarry, or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract or parcel of land in or on which the same shall be situated or located, and the list-taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

Real property to be listed in township of location.

Divergent interests listed separately.

Mineral, quarry or timber interests listed separately.

List-taker to make entry on tax list according to returns.

List by owner of timber interests.

SEC. 57. *Where polls and personal property shall be listed.*

All taxable polls and all personal property shall be listed in the township in which the person so charged resides on the first day of May, subject to the following exceptions:

1. Such shares of stock as are directed to be listed otherwise by this act.

2. All goods and chattels situated in some township, town, or city other than that where the owner resides shall be listed in the township, town, or city where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory or warehouse therein for use in connection with such goods and chattels: *Provided*, that all farm products, while owned by the raiser or producer, shall be listed where raised, and that all manufactured goods consigned or stored out of

Polls and personal property listed at residence of owner.

Exceptions.
Shares of stock.

Goods and chattels listed where situated.

If owner has property in connection.

Proviso: farm products unsold listed where raised.

Manufactured goods consigned or stored out of State.
Residence defined.

Residence of corporation.

Property listed and taxed where corporation does business.

Co-partnership treated as individual—Property listed in name of firm.

Residence of co-partnership.

Each partner liable for whole tax.

Wilful failure to list personal property or poll misdemeanor.

Prima facie evidence.

the State shall be listed where the owner resides. The residence of a person who has two or more places in which he occasionally dwells shall be that in which he dwells for the longest period of time during the year preceding the first day of May. The place where the principal office in this State is situated shall be deemed the residence of the corporation; but if there be no principal office in the State, then such property shall be listed and taxed at any place in the State where the corporation transacts business. For the purpose of assessing property and collecting taxes, a co-partnership shall be treated as an individual, and property shall be listed in the name of the firm. A co-partnership shall be deemed to reside in the township, town, or city where its business is principally carried on. Each partner shall be liable for the whole tax. Any taxpayer who wilfully fails to list any personal property or poll liable to taxation in this State, shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was wilful.

SEC. 59. Boards of aldermen and boards of commissioners of cities and towns lying in two or more counties to appoint municipal tax assessors.

Listing in towns lying in two or more counties.

For the purposes of municipal taxation, all real and personal property, subject to taxation under levy to be made by the several boards of aldermen and boards of commissioners of cities and towns lying in two or more counties, shall be listed and assessed by tax assessors appointed, and the valuation thereof shall be equalized by boards of equalization constituted, as hereinafter set out, and in the manner following:

Governing body of town or city to appoint tax assessors.

Residence requirements.

Board of tax assessors.

Listing and assessment for municipal taxation.

Powers of municipal boards.

1. The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in the month of April, one thousand nine hundred and fifteen, and every fourth year thereafter, or in other years when there is a reassessment of real property, appoint three discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the board of tax assessors for said city or town, and shall, in like manner as in this chapter provided for listing and assessing real and personal property by county assessors and township or assistant assessors, for all purposes of municipal taxation by said city, or town, list and assess, at its true value in money, the real and personal property in said city or town, without reference to the valuation placed thereon by the county assessors and township or assistant assessors. And such municipal boards of tax assessors, in listing and assessing such property for the purposes of municipal taxation as aforesaid, shall possess

and exercise every power in this chapter conferred upon county assessors and township or assistant assessors in listing and assessing property for the purposes of State and county taxation.

2. The board of aldermen or board of commissioners of each and every such city or town, together with such one of the tax assessors as shall have been selected as chairman, shall constitute the board of equalization for the same, and shall, in like manner as in this chapter provided for the equalization of the valuation placed upon real and personal property by county assessors and township or assistant assessors, equalize the valuation placed upon the real and personal property in such city or town by such municipal tax assessors and such municipal board of equalization, in the equalization of the valuation of such real and personal property as aforesaid, shall possess and exercise every power in this chapter conferred upon county boards of equalization in the equalization of the valuation placed upon property by the county assessors and township or assistant assessors for the purpose of county taxation.

Municipal board
of equalization.

Equalization.

Powers as board
of equalization.

3. The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in April of each year, except in those years in which there shall be a general assessment of property, appoint one discreet freeholder, who shall have been a resident freeholder of such city or town for not less than twelve months, who shall be known as tax assessor, and who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town and in like manner as in this chapter provided for listing property by township or assistant assessors list the land in such city or town, at the valuation previously assessed on the same, and also all personal property therein. Any such municipal tax assessors, in listing such property for the purposes of municipal taxation, as aforesaid, shall possess and exercise every power in this chapter conferred upon township or assistant assessors in listing and assessing property for the purposes of State and county taxation.

Appointment of
tax assessor.

Listing and
assessment.

Powers of muni-
cipal assessors.

4. The board of aldermen or board of commissioners of each and every such city or town shall, in every year in which there shall be no general assessment of property, and in like manner as in this chapter provided for the revision and correction of the county tax lists and the valuation returned to them by the township assessors appointed to list property for the purposes of State and county taxation, revise and correct the municipal tax lists returned to such board of aldermen or board of commissioners by the municipal tax assessors appointed to list the property in such city or town for the purposes of municipal taxation. And such board of aldermen or

Revision and
correction of
municipal tax
lists.

Powers of county commissioners.

board of commissioners, in the revision and correction of the municipal tax lists as aforesaid, and in the performance of every other act necessary or expedient to be done in carrying out the intent of this section to confer upon the boards of aldermen and boards of commissioners of such cities and towns all necessary powers in the listing and assessment of property for the purpose of municipal taxation, shall possess and exercise in like manner all kindred powers in this chapter conferred upon boards of county commissioners.

Expenses borne by city.

5. That all expenses incident to the listing and assessment of property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken.

Charter provisions not abrogated nor repealed.

6. That no valid and enforceable provisions contained in the charter of any such city or town, and conferring upon the board of aldermen or board of commissioners the power to appoint municipal assessors, and otherwise making provisions for the listing and assessment of property for the purposes of municipal taxation, and for the exercise of kindred powers, shall be deemed to be abrogated or repealed by the foregoing provisions of this section: *Provided, however*, that the board of aldermen of any such city or town may in the discretion of such board adopt the system of tax assessment herein provided for: *Provided, however*, all cities and towns shall list and assess for the purpose of municipal taxation the property located in said cities and towns during the month of May of each year.

Proviso: aldermen may adopt system of this act.

Proviso: listing and assessments during May.

SEC. 60. *Penalty for not listing personal property.*

Forfeit for false statement in listing.

Any person, firm or corporation in this State owning or holding personal property of any nature or description individually or as agent, trustee, guardian or administrator, executor, assignee, or receiver, which property is subject to assessment, who shall intentionally make a false statement to the list-taker and assessor of his assessment district, or to the board of equalization, for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of ten dollars for every hundred dollars, or major fraction thereof, so withheld from the knowledge of such list-taker and assessor or board of equalization. It is hereby made a duty of the sheriff of any county, upon complaint made to him by any taxpayer of the assessment district in which it is alleged that property has been so withheld from the knowledge of the list-taker and assessor or board of equalization, or not included in the said statement, to investigate the case forthwith and bring an action in the Superior Court in the name of the State against the person so complained of. All forfeitures collected under the provisions of this section shall be paid into the

Sheriff to investigate and bring action.

Forfeits to use of county.

county treasury: *Provided*, nothing in this section shall be construed to repeal or affect private or public-local laws applying to one or more counties.

Proviso: private or public local laws not affected.

SEC. 61. *List-takers and assessors shall administer oath.*

It shall be the duty of the list-takers and assessors of the several counties of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law of taxpayers, the oath being read by the taxpayer in the presence and in the hearing of the list-taker and assessor or by the list-taker and assessor in the hearing and presence of the taxpayer; and for failure of said list-taker and assessor to so administer said oath, except in those cases where by law said oath may be made before some other person, such list-taker and assessor shall be guilty of a misdemeanor, and upon conviction shall be punished by imprisonment of not less than ten days nor more than six months, and in addition shall forfeit the sum of ten dollars for each omission, one-half to go to the person furnishing information sufficient to convict and one-half to the educational fund of the State, said amounts to be deducted from the compensation of such list-taker and assessor.

List-takers to administer oath to taxpayer.

Oath read by taxpayer in presence and hearing of list-taker or by list-taker in hearing and presence of taxpayer.

Failure to administer oath misdemeanor.

Punishment.

Imprisonment.

Forfeit for each omission.

Division of forfeit.

Amounts deducted from compensation of list-taker.

SEC. 62. *Oath of taxpayer.*

The list-taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of the property and listing such property, to make and subscribe the following oath, which shall be attached to each and every schedule, to-wit:

List-taker and assessor to require oath.

Persons to be sworn.

"I do solemnly swear (or affirm) that the above and foregoing listed property is a full, true and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise, in the county of....., State of North Carolina. That I have made full and true return of my income as required by law, and that I have not in any way connived at the violation or evasion of the requirements of law in relation to the assessment of property for taxation; so help me, God."

Form of oath.

SEC. 63. *Property held in trust listed separately.*

Property held in trust as agent, guardian, executor or executrix, administrator or administratrix, or in the right of a feme covert, shall be returnable on a separate list. The sheriff or other tax collector in any county shall be liable to suit on

Trust property returnable on separate list.

Liability of sheriff for failure to report false return.

Report to grand jury.

his official bond for failure to report any false return of property mentioned in this section which he may discover, or which may be otherwise discovered and made known to him, and it shall be his duty to report such fraud to the grand jury of his county.

SEC. 64. *What shall be specified on tax list.*

List to state all property.
Age with reference to poll tax.
List as of 1st May.
Quantity of land with description of buildings.
Description.
Separate tracts listed separately.
Manufacturing outside of town.
Acres of mineral, timber and quarry and water power.
Town lots.
Number and value of horses.
Of mules; of jacks and jennets.
Of cattle; of hogs; of sheep.
Of goats; of dogs.
Value of farm utensils.
Value of vehicles.
Value of warehouse fixtures and other furniture.
Tools of mechanics.
Household and kitchen furniture.
Musical instruments.
Provisions of all kinds.
Firearms, libraries and scientific instruments.
Money on hand.
Amount of credits.

Debtors.

Value of farm products.

Cotton in warehouses or with association.

Money advanced against cotton.

Itemized lists.

The list shall state all property of the taxpayer, and also the age of the party, if a male, with reference to his liability to a poll tax. The list shall also contain, as on the first day of May, (1) the quantity of land owned in the township, together with the kind and nature of any buildings erected thereon, and the land shall be described by name, if it has one; otherwise in a way that it may be identified, and each separate tract or parcel of land shall be separately listed and described; (2) manufacturing property outside of incorporated cities and towns; (3) the number of acres of mineral, timber, and quarry and lands susceptible of development for water-power; (4) the number of town lots; (5) the number and value of horses; (6) the number and value of mules; (7) the number and value of jacks and jennets; (8) the number and value of cattle; (9) the number and value of hogs; (10) the number and value of sheep; (11) the number and value of goats; (12) the number and value of dogs; (13) the value of farming utensils, including farm tools and machinery of all kinds; (14) the value of carriages, harness, buggies, wagons, carts, and other vehicles; (15) the value of warehouse fixtures and office furniture; (16) the value of tools of mechanics; (17) the value of household and kitchen furniture, musical instruments, provisions of all kinds, including grain and forage; firearms; (18) the value of libraries and scientific instruments; (19) the amount of money on hand; (20) the amount of credits, which shall include accrued interest uncollected and owing to the party, whether by a person in or out of the State, whether owing by mortgage, bond, note, bill of exchange, certificate, check, open account, or due and payable, whether owing by any state or government, county, city, town or township, individual, company, or corporation; the value of cotton, tobacco, or other farm products in the hands of original producers or held by any public warehouse and represented by negotiable warehouse receipts; the number of bales of cotton deposited by the party in any warehouse or with any coöperative marketing or cotton growers' association, with a statement of the amount of money advanced against said cotton. It shall be the duty of each taxpayer to furnish a complete itemized list of the solvent credits property or things of value enumerated herein.

All bona fide indebtedness owing by any taxpayer as principal debtor, may be deducted by the list-taker from the amount of said taxpayer's credits as shown under item (20) hereof. To entitle such taxpayer to such deduction, he shall file with the list-taker a complete itemized list of the debts owing by such taxpayer. Insurance companies may deduct from solvent credits due to them an amount equal to their reinsurance reserve; *Provided*, that open accounts not evidenced by note or bonds may be combined in one item and listed at their actual value in money. The State Board of Assessment shall make appropriate provision on its tax blanks for carrying out the provisions of this section: *Provided*, that the Board of County Commissioners shall have the power, in their discretion, to summon any taxpayer to appear before any commissioner at some place within the county where the taxpayer resides and answer relative to the amount of solvent credits owned by him and the persons owing the same, as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom said indebtedness is due.

(21) Money investments and bonds; (22) automobiles, pleasure boats of any and all kinds; (23) the number and value of seines, nets, fishing tackle, boats, barges, schooners, vessels, and all other floating property; (24) all other personal property whatever, including all cotton in seed or lint, tobacco, either in leaf or manufactured; turpentine, rosin, tar, musical instruments, bicycles, goods, wares, and merchandise of all kinds; plated and silver ware, and all watches and jewelry possessed by the party or any minor child. If the party be a non-resident of the county, and owns land therein, the list shall state his address, and name as agent to whom notice may be given respecting his taxes. If any person shall, with a view to evade the payment of taxes, fail or refuse to give in to the assessing officer any bonds, notes, claims, or other evidence of debt which are subject to assessment and taxation under this act, the same shall not be recoverable at law or suit in equity before any of the courts of this State until they have been listed and the tax paid thereon, together with any and all penalties prescribed by law for the non-payment of taxes. The blank shall contain such other classification of personal property as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the personal property owned by each taxpayer.

Every warehouse company and every coöperative marketing association receiving for storage cotton produced in this State and issuing warehouse receipts therefor, shall, on the first day of May of each year, furnish to the register of deeds of the county in which the producer of said cotton resided, a list of

Deductions of money owed.

Itemized list of debts.

Deductions from credits of insurance companies.

Proviso: open accounts.

Provision made on tax blanks.

Proviso: investigation by county commissioners as to solvent credits.

Money investments and bonds; automobiles and pleasure boats.

Floating property.

All other personal property.

Non-resident land owners to state address and name agent.

Debts not listed not recoverable by suit.

Other classification of personal property.

Warehouse companies and marketing associations to furnish lists of depositors.

Company or association not liable for tax.

Warehouse or association to furnish lists on demand.

Liability for refusal.

Penalty for refusal.

Suits for penalty.

persons in said county who have deposited cotton in said warehouse or coöperative association, giving the number of bales deposited by each, and the money advanced against the same, and the warehouse company or coöperative association shall not be liable for the tax of any of the cotton so reported. Every such warehouse or coöperative association shall on demand of the county commissioners or auditor of any county, furnish to the demandant the list of persons residing in said county who have cotton on storage in such warehouse on the first day of May, and the amount advanced against the same. Every person, firm, or corporation operating a warehouse and every coöperative association who shall refuse to furnish the list required herein shall be liable to the county for the payment of the tax upon the full value of the cotton stored with it on May first. And if such warehouse or coöperative association shall fail to furnish the list hereinbefore required upon demand, it shall be liable, in addition to the payment of the tax as aforesaid, to a penalty to such county to which the tax would be owing and by which said demand is made, in the sum of two hundred and fifty dollars (\$250), to be recovered by said county in a civil action to be instituted in the Superior Court of such county, and both tax and penalty may be sued for the same action.

SEC. 65. *Commissioners shall have power to exempt; sheriff to garnishee if taxes are not paid in sixty days; form of attachment.*

Commissioners may exempt from poll tax.

Certificate of exemption.

Poll to be listed.

Exemption noted.
Poll not charged.

The boards of commissioners of several counties shall have the power to exempt any person from the payment of poll tax on account of poverty and infirmity; and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made the clerk of the commissioners shall furnish the person with a certificate of such action, and the person to whom it was issued shall be required to list his poll, but upon exhibition of such certificate the list-taker shall annually enter in the column intended for the poll the word "exempt." and the poll shall not be charged in computing the list.

SEC. 66. *Private banks and bankers.*

Unincorporated bank, banker, broker or stock-jobber to furnish statement.

Property on hand or in transit.

Funds subject to draft.

Every bank (not incorporated), banker, broker, or stock jobber shall, at the time fixed by this chapter for listing personal property, make out and furnish the assessor a sworn statement showing (1) the amount of property on hand and in transit; (2) the amount of funds in the hands of other banks, bankers, or brokers, and subject to draft; (3) the amount of

checks or other cash items, the amount thereof not being included in either of the preceding items; (4) the amount of bills receivable discounted, or purchased, and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid; (5) the amount of bonds and stocks of every kind, State and county warrants, and other municipal securities and shares of capital stock, or joint-stock or other companies or corporations held as an investment, or any way representing assets; (6) all other property appertaining to said business, other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act; (7) the amount of deposits made with them by other parties; (8) the amount of all accounts payable, other than current deposit accounts; (9) the amount of bonds and other securities exempt by law from taxation, specifying the amount and kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second, and third items in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credit. The aggregate amount of the ninth item shall be deducted by the tax-lister from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

Checks and
other cash items.
Bills receivable
other credits.

Bonds and stocks.

All other property.

Deposits made
with them.

Accounts payable.
Amount of exempt
securities.

Items listed as
moneys.

Property used in
business.

Deductions.

Deduction of
untaxed securities.

SEC. 67. *Stock-brokers and private bankers.*

No person, bank, or corporation shall, without a license authorized by law, act as a stock-broker or private banker. Any person, bank, or corporation that deals in coin, foreign or domestic exchange, Government stock or other certificates of debt or shares in any corporation or chartered company, bank notes or other notes used as a currency, or to sell the same or any of them on commission or for other compensation, or who negotiates loans upon real estate securities, shall be deemed to be a stock-broker. A stock-broker shall have the right to buy for profit or to sell on commission the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank notes and notes used as currency, as aforesaid, and may sell either privately or by auction, and also negotiate loans on real estate securities. Any person, bank, or corporation engaged in the business of receiving money on deposit or in lending or advancing money, or in negotiating loans on any class of securities, or in discounting, buying, or selling negotiable or other paper or credits, commonly known as stock-brokers,

Stock-broker or
private banker to
be licensed.

Stock-broker
defined.

Rights of stock-
brokers.

Private banker
defined.

Fine for violation of section.

whether in an office for the purpose or elsewhere shall be deemed to be a private banker, and in the latter case the tax shall be paid for the additional privilege of private banking. Any person, bank, or corporation violating this section shall pay a fine of not less than one hundred nor more than five thousand dollars for each offense.

SEC. 68. *Taxpayer refusing to answer guilty of a misdemeanor; list-taker and chairman of board of commissioners may examine witnesses.*

Conduct constituting misdemeanor.

Punishment.

Assessors or list-takers to prosecute.

Powers of list-takers and chairmen of county commissioners in securing evidence.

If any person liable to be charged with taxes shall wilfully refuse to answer any questions respecting his property, or refuse to file, sign, and swear to his return, he shall be guilty of a misdemeanor, and on conviction liable to be punished by a fine not exceeding fifty dollars, or imprisonment not exceeding thirty days and it shall be the duty of the assessors or list-takers to have the offender prosecuted; and the list-taker shall complete the list from the best information he can obtain. Every list-taker and chairman of the board of county commissioners shall have power to send for persons and papers, and to examine witnesses and administer oaths.

SEC. 69. *What property exempt.*

Real estate exemptions.

Property of State or United States.
Property of municipalities used for public and school purposes.
Property used for educational purposes.
Graveyards and burial lots.

Property used for religious worship and residence of ministers.

Leasing.

Property when income is used for religious, charitable or benevolent purposes.

Buildings wholly devoted to educational purposes.

The following real estate and no other shall be exempt from taxation, State and local:

1. Real estate, directly or indirectly owned by the United States or this State, however held, and real estate lawfully owned and held by counties, cities, towns or school districts, used wholly and exclusively for public and school purposes, and all property used exclusively for educational purposes.

2. Such property as may be set apart for graveyard or burial lots, except such as is held for the purpose of speculating in the sale thereof.

3. Buildings, with the land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. The occasional leasing such buildings for schools, public lectures, or concerts, or the leasing of such parsonages shall not render them liable to taxation, also building and lands upon which is situate, lawfully owned and held by churches or religious bodies, and when the income from said property is used exclusively for religious, charitable, or benevolent purposes.

4. Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and

exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

5. Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6. Buildings, with the land they actually occupy, belonging to American Legion or post of American Legion or any benevolent, patriotic, historical, or charitable association and used exclusively for lodge purposes or meeting rooms by said association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes, and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting purposes or not, when such rents, proceeds, and profits are used for charitable and benevolent purposes.

7. The property of Indians who are not citizens, except lands held by them by purchase.

The following personal property and no other shall be exempt from taxation, State and local:

1. Property directly or indirectly owned by the State, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns or school districts, used wholly and exclusively for county, city, town, or public school purposes.

2. The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any church or religious body or such ministers' private libraries, and also the private libraries of the teachers in the public free schools of the State.

3. The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

4. The endowment and invested funds of such churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools and seminaries when the

Adjacent lands.

Residences of officers or instructors.

Property of Young Men's Christian Associations and like organizations.

Property of American Legion or benevolent, patriotic, historical or charitable associations.

Proceeds and profits from rents.

Property of Indians not citizens.

Exemptions of personal property.

Property owned by State, United States.

Property owned by counties, municipalities or school districts.

Furniture and furnishings of churches and residences of ministers.

Private libraries of ministers and teachers.

Furniture, furnishings, books and instruments in buildings devoted to educational purposes.

Endowment or invested funds of churches and other associations.

Use of exempted funds.

Personal property, including endowment funds of religious and charitable associations.

Furniture and furnishings of building of American Legion or other benevolent or charitable association.

Use of exempt property.

Wearing apparel, arms for muster, kitchen furniture, mechanical and agricultural implements, libraries, scientific instruments, provisions and growing crops.

Time for return of lists.

Return of property and polls not listed.

Returns open for inspection.

Copies to be given. Fee for copy.

List of exemptions.

Lists delivered to register of deeds.

Duplicates to State board of assessment. Originals filed.

income or interest from said funds shall be used exclusively for religious, charitable, educational or benevolent purposes.

5. Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6. The furniture and furnishings of buildings and other property belonging to any American Legion or post of American Legion, patriotic, historical, or any benevolent or charitable association, and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

7. Wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, libraries and scientific instruments, and provisions, not exceeding the total value of three hundred dollars, and also growing crops.

SEC. 70. List shall be completed by the third Monday in June; shall make a return of polls and property not listed.

The list-taker and assessor shall, on or before the third Monday in June, return the tax list to the register of deeds or to the auditor in counties where the tax lists are made out by such officer. He shall also return a list of taxable polls and property of the township not given in for taxation. The returns so made shall be open to the inspection of all persons interested, and the clerk shall give to any person desiring it a copy of so much thereof as relates to his property on paying a fee of ten cents.

SEC. 71. List-takers and assessors, to furnish list of exempt property.

Each list-taker and assessor shall, when making the assessment roll for his district, enter on the blanks so furnished him, in regular order, the name of the owner, if known, and, from the best information he can obtain, a correct description of all real and personal property then exempt from taxation in his town or assessment district, together with a statement of its value, for what purpose used, and the rent, if any, obtained therefor. The list of such exempt property, when completed, on or before the first day of October shall be delivered by the list-taker and assessor to the register of deeds, who on or before the first day of November next thereafter, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment, and file the original in his office.

SEC. 72. *Commissioners to enter property escaping taxation in previous years.*

In all cases where the board of commissioners shall have omitted or in any future year shall omit to enter upon the duplicate of their county any land or town lots situated within their county subject to taxation, it shall be their duty, when they enter the same to duplicate the next succeeding year, to add to the taxes of the current year the simple taxes of each and every preceding year in which such land or town lots shall have so escaped taxation, with twenty-five per centum in addition thereto, so far back as the said lands have escaped taxation; and the State Board of Assessment shall have like power to list unlisted railroad property. When no assessment has been made for the years in which said property has so escaped taxation, the board of commissioners shall be authorized to value and assess the same for those years: *Provided*, this shall not apply beyond five years. In all cases where any personal property, choses in action, or any property except lands liable to taxation, shall have been omitted in any future year from the tax list by the owner or person required by law to list the same, the board of commissioners shall enter the same on the duplicate of the next succeeding year, and shall add to the taxes of the current year the simple taxes of such preceding year, not exceeding five years, with twenty-five per centum added thereto, in which such personal property as aforesaid shall so have escaped taxation, and the said board of commissioners shall value and assess the personal property aforesaid for those years, and are empowered to examine witnesses, and to call for papers, to determine the value and to ascertain the persons liable for the tax upon said personal property. The provisions of this section shall extend and apply to all cities, towns and like municipal corporations having the powers under their charter to tax the property aforesaid, and the powers and duties herein imposed upon the board of commissioners of the county shall be exercised and performed by the board of commissioners or the board of aldermen, as the case may be, of the city or town or other municipal corporation.

Whenever the board of commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of May, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each May for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereon as herein provided. The

Taxes entered for years when property was not listed.

Penalty.

Unlisted railroad property.

Assessment of unlisted property.

Proviso; limitation.

Entry of unlisted personal property.

Limitation.

Penalty.

Valuation and assessment.

Powers in making assessments.

Application of section.

Boards clothed with power.

Possession of property presumption of ownership.

Property to be listed.

Taxes and penalties to be assessed.

Adjustment and compromise.

board of commissioners "or governing body of any municipal corporation," are hereby authorized and empowered to settle, adjust and compromise all claims for taxes arising under this section, or any other section authorizing them to place on the tax list any property omitted therefrom.

SEC. 73. *The board of commissioners shall insert omitted property.*

Examination of tax lists.

Penalty charged.

Failure to list misdemeanor.

Failure to list, prima facie evidence.

Presentments.

List-takers to report changes.

Changes noted.

Search for unlisted property.

Proviso: limit of cost.

Proviso: no authority appointment of tax collectors.

Proviso: section not construed to repeal laws.

The chairman of the board of commissioners shall examine the tax list from each township for the previous year, and insert in said list the description and valuation of all property not given in, and shall charge all such persons with twenty-five per centum in addition to the tax with which they would otherwise be chargeable, unless satisfactory excuse therefor be rendered to the board of commissioners on or before the first Monday in October and all persons who own property and wilfully fail to list it within the time allowed before the list-takers or board of commissioners shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was wilful, and it shall be the duty of the board of commissioners to present to the grand jury the names of all such persons. The list-taker and assessor shall report to the board of commissioners any change he may make to the tax list as to real estate, and the said board shall note such change in book to be kept for that purpose. It shall be the duty of the commissioners of each county to employ a competent man whose duty it shall be to spend such time as the commissioners may deem necessary to make diligent search for property not listed for taxes, and to put such property on the tax books: *Provided*, the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived, said expense to be borne by the county: *Provided, further*, that nothing in this section shall be construed as authorizing or empowering the county commissioners to appoint tax collectors: *Provided, further*, that nothing contained in this section shall be construed to repeal or affect private or public laws affecting one or more counties.

SEC. 74. *Register of deeds to make out tax duplicate.*

Duplicate tax lists.

Forms.

Forms to show.

The board of county commissioners shall cause the register of deeds, auditor, tax clerk or other official performing such duties to make out two copies of the tax list for each township, as revised and settled by the tax lister, according to a form to be furnished to them by the State Board of Assessment. Such form shall show in different columns the sum due by each taxpayer to the county, and also in separate columns the amount of school poll tax levied by the county commissioners,

and the total amount of property school tax levied by the county commissioners, the amount of county road tax and other county taxes. The form of receipt shall be prescribed by the State Board of Assessment. The register of deeds or auditor shall also fill out receipts and stubs for all taxes charged on the tax books so made out, the receipts to be written in full except date and signature of collecting officer. Receipt books for this purpose shall be furnished by the county, on order of the register of deeds or auditor: *Provided*, this shall not be required in counties using carbon receipt books and cash books combined, but such may be used in lieu thereof. One of said copies shall remain in the office of the clerk of the board of commissioners; the other shall be delivered to the sheriff or tax collector on or before the first Monday in October in each year, and he shall receipt for the same. The clerk shall endorse on the copies given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list. In such list the clerk shall note all appeals from the judgment of the board of commissioners which have been perfected by the giving of a bond. Said order shall be in the following or similar form:

"*State of North Carolina,*

"Office Board of Commissioners,.....County.

"To the Sheriff of.....County:

"You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.

"In witness whereof, I hereunto set my hand and seal
.....day of....., 19.....

"*Clerk of Board of Commissioners.*"

Form of receipt.

Filling receipts and stubs.

Receipts to be written in full.

Receipt books furnished by county.

Provide: carbon receipt and cash books.

Disposal of copies.

Delivery to sheriff or tax collector.

Order for collection.

Effect of order.

Appeals noted.

Form of order.

Payment allowed register of deeds or auditor.

Limitation.

The board of commissioners shall make an order for the payment of the register of deeds or auditor, as the case may be, of such a sum as may be deemed a proper compensation of the work, of computing the taxes and making out the tax list and the necessary copies thereof, including the making of such abstract and returns as he may be required to furnish to the State Board of Assessment and auditor; but the sum allowed for computing the taxes and making out the tax list shall not exceed ten (10) cents for each name appearing on the tax list, which shall include the original and duplicate tax lists and also the receipts and stubs provided for in this section, to be paid by the county treasurer out of the county funds.

SEC. 76. *Register of deeds shall make report to the State Board of Assessment.*

Abstracts to be sent to State board.	The clerk of the board of commissioners, auditor, tax clerk or other official performing such duties shall, on or before the first Monday in November after the lists are deposited with him by the board of commissioners, return to the State Board of Assessment and Auditor an abstract of the same, showing the number of acres of land and their value and the value of town lots and the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time the clerk, auditor, tax clerk, or other official performing such duties shall return to the State Board of Assessment an abstract of the list of the poll, county, and school taxes payable in his county, setting forth separately the tax levied on each poll and on each one hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes.
Contents of abstracts.	
Abstract of poll, county and school taxes.	
Items.	
Gross amount.	

ARTICLE IV

GENERAL PROVISIONS

SEC. 80. *Clerks of cities and towns shall furnish information.*

Municipalities to report valuation of property and total taxes.	The clerk of each city and town shall annually make out and transmit to the State Board of Assessment, on blanks furnished by the said board of assessment, a statement showing the assessed valuation of all property within his town or city, and separately the amount of all taxes levied therein by said town or city, including school district, highway, street and sidewalk taxes for the current year, and the purpose for which the same were levied also a complete and detailed statement of the bonded and other indebtedness of his town or city, and of the accrued interest, if any, remaining unpaid, and the purpose for which said indebtedness was incurred.
Statement of debt.	
Purpose for which debt was incurred.	

SEC. 81. *City or county indebtedness shall be reported.*

Reports of county and municipal debt.	Each register of deeds, city or town clerk, whenever required by the State Board of Assessment, shall furnish a full and complete statement showing the bonded indebtedness and all other indebtedness of his county, city, or town, the purpose for which the same was incurred, and all accrued interest, if any remaining unpaid.
Report to show.	

SEC. 82. *City clerk or assessor failing to carry out provisions of this act.*

Every clerk of any town or city, and every assessor, who shall fail or neglect to perform any duty required of him by any of the provisions of this act, shall for every such neglect or failure forfeit fifty dollars, and every clerk of the court and every register of deeds and sheriff who shall fail or neglect to perform any duty required of him by this act shall for every such failure forfeit one hundred dollars, and it shall be the duty of the State Board of Assessment to cause every such forfeiture to be collected.

Forfeit on municipal officers and county assessors for failure in duty.

Forfeit on county officers.

Collection enforced by State board.

SEC. 83. *Mistakes in assessments.*

If on the assessment roll there is an error in the name of the person assessed, or any taxable property shall not have been entered thereon, the name may be changed or the property entered on the list by the assessors after the roll has been returned to the clerk of the board of commissioners, or such error may be corrected or the omission supplied by the board of commissioners upon satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may make an order requiring the person affected to show cause, at a day to be therein appointed, why the error shall not be corrected or omission supplied, and upon reasonable notice his name and the property be entered on the tax list. The board of commissioners is authorized also to correct any error arising from the fact that property appears upon the tax books which has been conveyed before the listing period, or did not belong to the taxpayer, and do manifest justice in respect to such errors or omissions.

Correction of errors.

Order to show cause.

Further power of correction.

SEC. 84. *Taxes on railroads shall be a lien on property of the same.*

The taxes upon any and all railroads in this State, including roadbed, right of way, depots, sidetracks, ties and rails now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State; and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

Taxes on railroads declared liens on property.

Attachment of lien.

Seizure of property for payment.

SEC. 85. *Removing or concealing personal property a misdemeanor.*

Removal or concealment of property and failure to list misdemeanor.

If any person whose duty is to list personal property for taxation shall remove or conceal same, or cause same to be removed or concealed, for the purpose of avoiding taxation, or shall fail to list same for taxation, he shall be guilty of a misdemeanor.

QUADRENNIAL ASSESSMENT

Appointment of county supervisor in valuation years.

Eligibility.

Term of office.

Compensation.

Duration of service.

Auditor, tax clerk or similar officer may be supervisor.

Allowance to salaried officers.

All-time chairman may serve.

Supervision of assessment.

Visitation to list-takers and assessors.

Advice and conferences.

Proviso: board of supervision in assessment years.

SEC. 100. The board of commissioners of each county shall, on or before the second Monday in April, one thousand nine hundred and twenty-seven and every fourth year thereafter, appoint a county supervisor who shall be a freeholder, an experienced and practical business man having knowledge of the value of real and personal property in the county, and who shall have been a bona fide resident of the county for at least twelve months. He shall hold office for twelve months, and shall receive such reasonable compensation for his services as the board of county commissioners shall designate, not less than four nor more than eight dollars (\$8.00) per day and actual necessary expenses for each day's service, and shall serve for such time as the board of county commissioners in their discretion shall designate. In those counties which have an auditor, tax clerk, or other similar official, such auditor, tax clerk or other similar official may be the supervisor: *provided*, that when the duties of the office of county supervisor are performed by any auditor, tax clerk, all-time chairman, or other similar official who is receiving a regular salary, the board of county commissioners may, in their discretion, allow such additional compensation and expense allowance as they may designate. In those counties where, by Special Act, the chairman of the board of county commissioners is created an all-time chairman, such all-time chairman may be named as county supervisor. The county supervisor shall have general supervision of the assessment of all real and personal property for taxation in his county. He shall visit the board of list-takers and assessors in each township in his county while they are engaged in listing and assessing property for taxation, advise and confer with them to the end that all property subject to taxation be listed and that the valuation of all property in the various townships in the county be fair and uniform: *Provided*, that in the years for the quadrennial assessment the county commissioners in any county may in their discretion appoint a board consisting of three members who shall have the qualifications hereinabove prescribed for supervisor, who, when so appointed, shall serve for such time and shall receive

such compensation as may be prescribed by the board of county commissioners, and shall have all the authority and be charged with all the duties herein prescribed for tax supervisor. In case of appointment of such boards, the county commissioners are authorized to provide such clerical or other assistance as they may deem advisable.

SEC. 101. The county supervisor, shall appoint three discreet freeholders in each township, each of whom shall have been a resident and freeholder in his township for not less than twelve months, who shall be known as the board of list-takers and assessors, and in this act designated assessors. They shall hold office for twelve months and shall receive such reasonable compensation for their services as the board of county commissioners shall designate, not less than three nor more than eight dollars per day for such time as the board of commissioners may designate. The board of assessors shall list and assess all real and personal property in their respective townships for taxation; *provided*, that the board of county commissioners may, in their discretion, direct that one resident freeholder in any township shall perform the duties of the board of assessors; and *provided, further*, that the county supervisor, under the direction of the board of county commissioners, may appoint for any township wherein is situated an incorporated city or town a board consisting of one person for each ward or district in such city or town who is qualified to serve as assessor. The board of assessors shall ascertain the true value in money of all personal property and every tract or parcel of land or other real estate, with all improvements thereon. They shall have authority to personally visit and inspect any property, real or personal, which is to be assessed; they shall make diligent inquiry as to its value; and have authority to subpoena and examine under oath witnesses who may have knowledge of the value of property to be listed and assessed; they shall value all property at its true value in money as defined in this act, and make a detailed statement on each and every piece and kind of real property, together with its true value in money, and return to the county supervisor upon blanks furnished for that purpose.

SEC. 102. The county supervisor and the board of assessors shall meet in the court-house in their respective counties on the fourth Monday in March, upon the call of the county supervisor, for general consideration of methods of securing a complete list of all real and personal property and of valuing the same in equal manner in the several townships. They shall begin the work of listing and assessing the real and personal property not later than the first Monday of May and shall com-

Service and compensation.

Authority and duties.

Clerical assistance.

County supervisor to appoint list-takers and assessors.

Term of office.

Compensation.

Limit.

Board to list and assess property.

Proviso: duties devolve on one assessor.

Proviso: appointment in township containing town.

Board to ascertain value.

Authority for visitation and inspection.

Inquiry as to value.

To subpoena and examine witnesses.

Valuation of all property.

Detailed statement on property together with value.

Returns.

Meeting for consideration of methods.

Beginning of work.

Limit of time for completion.

plete the same as early as practicable, but not later than the third Monday in June.

Employment of experts.

SEC. 103. The board of commissioners of each county, at the request of the county supervisor, may, in their discretion, employ one or more persons having expert knowledge of the value of specific kinds or classes of property within the county, such as mills, factories, mines, and power-developments, to advise with, aid and assist the board of assessors in the respective townships, or to advise with, aid and assist the board of equalization in arriving at the true value of property in the county. Such expert or experts so employed by the board of county commissioners shall receive for the services rendered, such reasonable compensation as the board of county commissioners may designate.

Pay of experts.

Supervisors and assessors to be sworn.

SEC. 104. Before entering upon the discharge of their respective duties, the county supervisor and the assessors shall take and subscribe an oath substantially as follows:

Form of oath.

"I,, supervisor (or Assessor) for County and..... Township therein, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as county supervisor (or assessor) according to the laws in force governing such office, so help me, God."

Affidavit of return.

Upon making his complete returns of assessment as herein provided for, the assessors shall annex thereto the following affidavit:

"I, (or we), the assessors for Township of..... County, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed each tract or parcel of land at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

Valuation of property.

SEC. 105. All real and personal property shall be valued by the assessors under the supervision of the county supervisor as herein provided. In determining the value of real property the assistant supervisor and county supervisor shall consider as to each piece or parcel its advantage as to location, quality of soil, quantity of standing timber, water privileges, water-power, mines, minerals, quarries and other valuable deposits known to be available therein, and their value, its fertility and adaptability to agricultural or commercial uses; shall take into consideration the past income derived therefrom and its probable future income, and shall also take into consideration its present assessed value. The above enumeration shall not pre-

Considerations governing valuation.

Consideration of other facts.

clude taking into consideration other facts which may affect the value. In order to arrive at the true value in money each and every parcel of land the county supervisor and assistant supervisors may examine the owner and other persons under oath.

Examination of persons under oath.

SEC. 105½. As soon as practicable after the assessors have completed work and assessment and made return, as by this act required, the county supervisor shall convene all of the assessors and they shall then jointly review the valuation and assessments to the end that it may be ascertained whether the various assessors have adopted the same means and methods of valuing land in the various townships, correcting any errors which may have been committed and equalizing the valuations in the different townships.

Meeting for review of valuations and assessments.

SEC. 106. The county supervisors shall, from the report of the various assessors prepare a complete roll or list for each of the several townships in each of the several counties, showing the names, which shall be entered alphabetically as nearly as possible, of the various owners of land (owned by the various owners) and the valuation placed thereupon, which said roll shall be filed as a permanent roll for the quadrennial period, either with the board of county commissioners or with the auditor, tax clerk or other similar officers.

Supervisors to prepare township lists

Roll filed as permanent roll.

SEC. 107. The county auditor, tax clerk, or other similar officer of the board of commissioners in counties in which there are no such officers, shall add to said roll from time to time such real property as may have been omitted therefrom.

Additions to roll.

SEC. 108. The board of county commissioners shall constitute the Board of Equalization and Review. On the second Monday in July, said board of commissioners shall meet, first giving ten days notice by publication for the purpose of equalizing the valuation so that each tract or parcel of land shall be entered on the tax list at its true value in money. To this end, they shall adopt the means and methods heretofore pointed out in this act in section fifty hereof. In counties in which there is an auditor, tax clerk or other similar official, such official shall be the clerk of the equalization board. In counties having no such official, the clerk of the board of commissioners shall be the clerk of the equalization board. The county supervisor shall meet with the board of county commissioners when they sit as a board of equalization and review, and shall give such information as he can with respect to valuation of property for taxation in the county, but shall have no vote.

Board of equalization and review.

Date for meeting.

Notice.

Purpose of meeting.

Means and methods.

Clerk of board.

County supervisor to meet with board.

Information to be given by supervisor.

Supervisor to have no vote.

SEC. 109. *Specific complaint.*

The board of county commissioners of the several counties shall have and exercise authority to hear and determine spe-

County commissioners to hear and determine complaints.

Persons having
right to petition
for reassessment.

cific complaints of overvaluation or undervaluation of any particular tract of real property, and after the general equalization order provided for in the preceding section has been made, any person who owns property subject to taxation, and who finds that said property stands assessed for taxation, after such equalization order has been made, at an amount in excess of the actual value of such property on the first day of May, of the current year, may have the right to have the same reassessed and reappraised by the said board by filing with the clerk of the board of county commissioners within twenty days next after such equalization order has been made, an application in form and substance as follows:

Form of
application.

"To the Board of County Commissioners,.....
County.

"I hereby make application for reassessment of the real property hereinafter described, for the reason that the said property is now assessed in excess of its actual value on the first day of May, of the current year, and do hereby certify that in my best judgment the actual value of said property on that date was as it is stated herein to be:

"Location

"Condition

"Acreage

"Assessed value

"Actual value May 1, 1921 (3).....

"(Signature of Complainant)."

Complaints of
undervaluation.

Any citizen of the county may file complaint of the undervaluation of any real property in the county, or the board may of its own motion revise the valuation of any property that it finds to be valued at more or less than the actual value of such property on the first day of May of the current year.

Voluntary revision
by board.

Time for hearing.

At the next regular meeting of the board of county commissioners, or at such time as they may designate, not later than the 15th of July, they shall consider said application for reassessment. The complainant may appear in person or by attorney and may produce evidence tending to support his allegation of overassessment. The board of county commissioners may subpoena witnesses to appear and testify under oath regarding the value of the property in question. The board of county commissioners upon such hearing may revise the valuation or assessment of such property by decreasing or increasing the valuation thereof, or may confirm the valuation fixed by the board of assessors.

Complainant may
appear and pro-
duce evidence.

Board may sum-
mons witnesses.

Action by board.

Exception and
appeal.

SEC. 110. Any property owner may except to the order of the board of county commissioners and appeal therefrom to the

State Board of Assessment by filing written notice of such appeal with the board of county commissioners within ten (10) days after final action by the board of county commissioners. At the time of filing notice of appeal, the appellant shall file with the board of county commissioners a statement in writing of the grounds for appeal. The appellant shall file with the State Board of Assessment notice of such appeal within ten days after filing such notice with the board of county commissioners, and attach to such notice of appeal a copy of the statement of the grounds for appeal filed with the board of county commissioners.

SEC. 111. The State Board of Assessment shall fix a time for the hearing of such appeal and shall hear the same at its office in the city of Raleigh, or such other place within the State as said board may designate. Notice of such hearing shall be given to the appellant and to the chairman of the board of county commissioners at least ten (10) days prior to the said hearing. The appellant and the board of county commissioners may appear in person or by attorney at such hearing. The State Board of Assessment shall hear all evidence offered by the appellant or the board of county commissioners and are authorized to reduce, increase or confirm the valuation fixed by the board of county commissioners, and enter its order accordingly. A copy of such order shall be certified to the clerk of the board of county commissioners, which shall be noted upon the permanent roll, and shall constitute the valuation for the computation of taxes.

SEC. 112. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, that such repeal shall not in any manner affect any rights heretofore acquired, or the collection of any taxes heretofore levied or assessed, or the validity of any sale heretofore made, or any rights heretofore acquired in the law of this state, but all taxes due and penalties incurred from the non-payment of taxes shall be collected and enforced under the machinery as it existed at the time said tax became due or said penalties were incurred.

SEC. 113. If any section of this act shall be declared unconstitutional for any reason, by any court of competent jurisdiction, the remainder of the act shall not be affected thereby.

SEC. 114. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

Time for appeal.

Statement of grounds of appeal.

Notice of appeal filed with State board.

Copy of statement filed with county commissioners to be attached.

Hearing by State board.

Notice of hearing.

Appearance in person or by attorney.

Evidence to be heard by State board.

Action by State Board.

Copy of order certified to county commissioners.

Order notice—To constitute valuation.

Repealing clause.

Proviso: effect of repeal.

Saving clause.

CHAPTER 72

AN ACT TO AMEND SECTION 4509 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Security for loan.

SECTION 1. That section forty-five hundred and nine of the Consolidated Statutes of North Carolina be amended by inserting after the word "furniture" in the fourth line of said section the following words: "or upon any assignment or sale of wages, earned or to be earned."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 73

AN ACT TO CHANGE ARBOR DAY FROM NOVEMBER TO MARCH.

The General Assembly of North Carolina do enact:

Change of date.

SECTION 1. That section five thousand seven hundred and eighty (p) of the Consolidated Statutes of one thousand nine hundred and twenty-four be and the same is hereby amended by cutting out of line one the words "first day of November" and substituting therefor the words "fifteenth day of March."

SEC. 2. All laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 74

AN ACT TO AMEND SECTION 1, CHAPTER 242, OF THE PUBLIC LAWS OF 1925, RELATING TO THE COUNTY COURTS.

The General Assembly of North Carolina do enact:

Courts authorized.

SECTION 1. That the second paragraph, section one, chapter two hundred and forty-two, Public Laws, one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out after the word "there" and before the word "situated" in line one of said paragraph the word "are," and by inserting in lieu thereof the word "is," and that said section be further amended by striking out before the word

"which" in line two of paragraph two, said section one, the words "two or more cities each of" and by inserting in lieu thereof the words "a city."

That said section be further amended by striking out after the word "in" and before the word "such" in line four, paragraph three, of said section one, the following "either or all of," and that said section be further amended by striking out after the word "such" and before the period, the word "cities" in line five of said paragraph three, section one, and by inserting in lieu thereof the word "city."

Location of court.

SEC. 2. That all laws or clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the third day of March, A. D. 1927.

CHAPTER 75

AN ACT TO AMEND THE REVENUE ACT, CHAPTER 101, SECTION 6, SUBSECTION THIRD OF THE PUBLIC LAWS OF 1925, RELATING TO INHERITANCE TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That subsection third of section six of chapter one hundred and one of the Public Laws of nineteen hundred and twenty-five be amended so as to strike out the proviso in said subsection third and insert in lieu thereof the following proviso:

Subsection, section and chapter amended.

Provided, that no tax be imposed or collected under this section on legacies or property, passing by will or otherwise, or by the laws of this State, to religious, educational or charitable corporations not conducted for profit, incorporated in this State, or to such foreign corporations receiving and disbursing funds donated in this State for religious, educational or charitable purposes. This provision shall apply to all such legacies or property passing by will or by the laws of this State since March twelfth, one thousand nine hundred and twenty-five: *Provided*, that this shall not apply to cases where the tax has already been paid.

Proviso: extension of exemption.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 76

AN ACT TO AMEND SECTION 962, VOLUME 1, OF THE CONSOLIDATED STATUTES, RELATING TO MONEYS HELD BY THE CLERK OF THE SUPERIOR COURT IN AN AMOUNT NOT EXCEEDING ONE HUNDRED DOLLARS.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section nine hundred and sixty-two of the Consolidated Statutes, volume one, be and the same is hereby amended by striking out the period at the end of said section and by inserting in lieu thereof a semicolon, and adding the following: "*provided*, that this act shall also apply to any moneys, in the amount of one hundred dollars or less, paid in the court for persons who are *non compos mentis*, and whose condition may be similar to that herein specified for indigent children."

Proviso: funds to be paid in.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 77

AN ACT TO AMEND CONSOLIDATED STATUTES 1443 SO AS TO CHANGE THE TERMS OF COURT FOR WAYNE COUNTY.

The General Assembly of North Carolina do enact:

Consolidated statutes amended.

SECTION 1. That the paragraph of Consolidated Statutes one thousand four hundred and forty-three prescribing the terms of Court for Wayne County be, and the same is hereby amended to read as follows:

Terms of court.

"*Wayne*—Fifth Monday before the first Monday in March; thirteenth Monday after the first Monday in March; first Monday before the first Monday in September; thirteenth Monday after the first Monday in September, each to continue for one week; sixth Monday before the first Monday in March; twelfth Monday after the first Monday in March; second Monday before the first Monday in September; twelfth Monday after the first Monday in September, each to continue for one week, for civil cases only; fifth Monday after the first Monday in March and fifth Monday after the first Monday in September, each to continue for two weeks, for civil cases only."

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 78

AN ACT RELATING TO THE GRAND JURY OF BERTIE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in the selection of a grand jury for Bertie County for the fall term of one thousand nine hundred and twenty-seven and annually thereafter, there shall be drawn and summoned forty men, in the same manner as now provided by law, from which a grand jury of eighteen shall be selected by the presiding judge of the Superior Court, which said grand jury shall serve for a period of one year from the time of their selection. Time of drawing.
Number to be drawn.
Selection of grand jury.
Service of grand jury.

SEC. 2. That the persons drawn for service in the grand jury at the term at which said grand jury is selected, and who are not selected to serve on the grand jury, shall serve on the petit jury for the week of the term at which the grand jury is selected: *Provided*, that at other terms of the Superior Court of Bertie County, both civil and criminal, there shall be drawn and summoned, in the manner now provided by law, twenty persons from which the jury for the term of court for which they are drawn shall be selected. Petit jurors.
Proviso: juries for other terms.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 79

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S INSTITUTIONS, THE VARIOUS DEPARTMENTS, BUREAUS AND AGENCIES OF THE STATE GOVERNMENT.

The General Assembly of North Carolina to enact:

SECTION 1. That the appropriations for the maintenance of the State's institutions, departments, bureaus and agencies for the two fiscal years ending June thirtieth, one thousand nine Schedule of appropriations.

hundred and twenty-eight, and June thirtieth, one thousand nine hundred and twenty-nine, respectively, be and are hereby made according to the following schedule:

		1927-28	1928-29
I. LEGISLATIVE			
General assembly	1. General Assembly		\$ 146,754
II. JUDICIARY			
Justices supreme court.	1. Supreme Court justices	\$ 40,000	40,000
Departmental expenses.	2. Supreme Court, departmental expenses	26,000	26,000
Printing, including reports reprinted.	3. Supreme Court printing, including reports reprinted	25,000	25,000
Superior court - judges.	4. Superior Court, judges	203,500	203,500
Solicitors.	5. Superior Court, solicitors	126,000	126,000
Judicial conference.	6. Judicial Conference	1,500	1,500
III. EXECUTIVE.			
Executive department.			
Governor's office.	1. Governor's office	19,000	19,000
Commissioner of pardons.	2. Commissioner of Pardons	6,800	6,800
Secretary of state.	3. Secretary of State	22,500	23,000
State auditor.	4. State Auditor	51,000	51,000
State treasurer.	5. State Treasurer	36,000	36,000
Attorney-general	6. Attorney-General	14,250	14,750
IV. ADMINISTRATIVE			
Administrative.			
Adjutant-general.	1. (1) Adjutant-General	7,300	7,300
National guard.	(2) National Guard	150,000	150,000
Board of public buildings and grounds.	2. Board Public Buildings and Grounds:		
Buildings and grounds.	(1) Buildings and Grounds	81,500	75,300
Governor's mansion and grounds.	(2) Governor's Mansion and Grounds	22,180	18,000
Rentals and offices.	(3) Rental and offices	3,020	1,400
Central telephone exchange.	(4) Central Telephone Exchange	11,600	11,600
Corporation commission.	3. Corporation Commission	73,425	74,075
Charities and public welfare.	4. (1) Charities and Public Welfare	36,600	36,600
Mothers' aid.	(2) Mothers' Aid	50,000	50,000
Public instruction:	5. Public Instruction:		
Administration and supervision.	(1) Administration and supervision	131,160	134,060
Equalizing fund.	(2) Equalizing Fund	3,250,000	3,250,000
Other State aid.	(3) Other State Aid	175,000	175,000
Farm life schools.	(4) Farm Life Schools	25,000	25,000
Vocational education.	(5) Vocational Education	175,000	175,000
Industrial rehabilitation.	(6) Industrial Rehabilitation	15,000	15,000

	1927-28	1928-29	
6. Child Welfare Commission	\$ 36,000	\$ 36,000	Child welfare commission.
7. Conservation and Development.....	105,400	105,400	Conservation and development.
8. (1) Board of Health	360,000	360,000	Board of health.
(2) State Laboratory of Hygiene	70,000	70,000	State laboratory of hygiene.
9. Historical Commission	34,000	35,000	Historical commission.
10. (1) Insurance Department	41,000	41,000	Insurance department.
(2) Fire Prevention Bureau	60,000	60,000	Fire prevention bureau.
11. Department of Labor and Printing	34,500	34,500	Department of labor and printing.
12. State Library	14,000	14,000	State library.
13. (1) Revenue Department	166,000	166,000	Revenue department.
(2) Motor Vehicle Bureau	565,600	544,600	Motor vehicle bureau.
(3) Assessment of Public Utilities	10,000		Assessment of public utilities.
14. Library Commission	26,000	26,000	Library commission.
15. Board of Elections	10,600	11,500	Board of elections.
16. State Standard Keeper	100	100	State standard keeper.
17. Fisheries Commission Board	42,500	42,500	Fisheries commission board.
			Public printing.

V. PUBLIC PRINTING

1. Public Printing (including paper) except for warehouses expense, estimated under each organization requiring printing in 1927-28 and 1928-29	2,860	2,860
---	-------	-------

VI. MISCELLANEOUS

			Miscellaneous.
1. Fugitives from justice	5,000	5,000	Fugitives from justice.
2. Indemnity Diseased Slaughtered Livestock	10,000	10,000	Indemnity diseased slaughtered livestock.
3. Land Scrip Fund	7,500	7,500	Land scrip fund.
4. Firemen's Relief	2,500	2,500	Firemen's relief.
5. North Carolina Park Commission	3,000	3,000	Park commission.
6. Moore's Creek Battleground	500		Moore's Creek battle-ground.
7. Bennett Memorial	50	50	Bennett memorial.
8. Confederate Museum	250	250	Confederate museum.
9. Gettysburg Monument (as may be needed, not to exceed)	15,000	35,000	Gettysburg monument.
10. Transportation Commission	23,500		Transportation commission.
11. Tax Commission	12,500	12,500	Tax commission.
12. County Advisory Commission	15,000	15,000	County advisory commission.

VII. CONTINGENCY AND EMERGENCY

1. To provide for calling out National Guard, emergency public printing, epidemics, investigations of freight rates, special counsel and			Contingency and emergency.
--	--	--	----------------------------

1927-28

1928-29

any and all extraordinary expenditures which have not been forecasted or foreseen or for which inadvertently insufficient provision has been made, and to be expended under the provisions of chapter 89, Sec. 13, P. L. of 1925, Ch. 207 of 1925 or such other statutes enacted or to be enacted. The Budget Bureau, the Salary and Wage Commission and the audit of the officers of the State Auditor and State Treasurer are also included in this appropriation\$ 200,000

\$ 200,000

Educational institutions.

University of North Carolina.

State College.

Co-operative extension—State College.

North Carolina College for Women. East Carolina Teachers College. Agriculture and Technical College (colored).

Cullowhee State Normal School.

Appalachian State Normal School.

Cherokee Indian Normal School.

Winston-Salem Teachers College (colored).

Elizabeth City State Normal School (colored).

Fayetteville State Normal School (colored).

North Carolina College for Negroes.

Charitable and correctional institutions:

State hospital at Raleigh.

State hospital at Morganton.

State hospital at Goldsboro.

Caswell Training School.

North Carolina School for the Deaf.

State School for the Blind and Deaf.

Blind student aid.

VIII. EDUCATIONAL INSTITUTIONS

1.	University of North Carolina.....	850,000	880,000.
2.	State College of Agriculture and Engineering	425,000	440,000 .
3.	Coöperative Extension, State College	175,000	175,000
4.	North Carolina College for Women	440,000	470,000 .
5.	East Carolina Teachers College	165,000	200,000 .
6.	Agriculture and Technical College (colored)	65,000	65,000 .
7.	Cullowhee State Normal School	55,000	60,000 .
8.	Appalachian State Normal School	58,000	68,000 .
9.	Cherokee Indian Normal School	28,700	28,700 .
10.	Winston-Salem Teachers College (colored)	45,000	50,000 ✓
11.	Elizabeth City State Normal School (colored)	38,000	38,000 .
12.	Fayetteville State Normal School (colored)	36,500	40,000 .
13.	North Carolina College for Negroes	35,000	45,000 .

IX. CHARITABLE AND CORRECTIONAL INSTITUTIONS

1.	State Hospital at Raleigh	410,000	430,000
2.	State Hospital at Morganton	410,000	430,000
3.	State Hospital at Goldsboro	260,000	270,000
4.	Caswell Training School	155,000	185,000
5.	North Carolina School for the Deaf	140,000	140,000
6.	(1) State School for the Blind and Deaf	141,000	142,000
	(2) Blind Student Aid	2,000	2,000

	1927-28	1928-29	
7. North Carolina Orthopaedic Hospital	\$ 86,500	\$ 112,500	North Carolina Orthopaedic Hospital.
8. (1) North Carolina Sanatorium....	135,000	150,000	North Carolina Sanatorium.
(2) Extension Bureau	20,000	20,000	Extension bureau.
9. Stonewall Jackson Training School	145,000	150,000	Stonewall Jackson Training School.
10. State Home and Industrial School for Girls	96,400	100,000	State Home and Industrial School for Girls.
11. Morrison Training School	20,000	25,200	Morrison Training School.
12. Eastern Carolina Training School	12,500	25,000	Eastern Carolina Training School.
13. State Prison:			State prison.
(1) Contingent	50,000	50,000	Contingent.
(2) Revolving Fund	100,000		Revolving fund.
14. (1) North Carolina Soldiers' Home	61,000	61,000	North Carolina soldiers' home.
(2) Confederate Cemetery	500	500	Confederate cemetery.
15. Confederate Women's Home	14,000	14,000	Confederate women's home.
16. Oxford Orphanage	30,000	30,000	Oxford orphanage.
17. Oxford Colored Orphanage	25,000	25,000	Oxford colored orphanage.
18. Efland Industrial School for Negro Girls	2,000	2,000	Efland Industrial School for Negro Girls.
The appropriation made to the Efland Industrial School for Negro Girls at Efland, North Carolina, is for the purpose of aiding in the maintenance of said school, and said appropriation is to be paid to the authorities of said school upon order of Mrs. T. W. Bickett, a director of said school.			Purpose of appropriation.
			Order for payment.

X. PENSIONS

			Pensions.
1. Confederate Veterans and Widows	1,400,000	1,100,000	Confederate veterans and widows.
2. Inmates Soldiers' Home	1,200	1,200	Inmates soldiers' home.
3. John A. Simpson	1,200	1,200	Jno. A. Simpson
4. W. T. Reaves	900	900	W. T. Reaves.

XI. DEBT SERVICE

			Debt Service:
1. Interest on Bonds	2,065,245	2,198,910	Interest on bonds.
2. Interest on Temporary Loans	100,000	100,000	Interest on temporary loans.
3. Amortization Debit Balance	1,000,000	1,000,000	Amortization.
4. Sinking Funds Contributions	214,250	267,620	Sinking funds.
5. Redemption of Bonds	100,000	100,000	Redemption of bonds.
6. Expenses of Bond Sales	15,000		Expenses of bond sales.

SEC. 2. That any and all audits made by the State Auditor of the books and accounts of the State Highway Commission under chapter two, section twenty-four, Public Laws of one thousand nine hundred and twenty-one, shall be paid out of the funds of the State Highway Commission.

Audits of State highway commission.

Printing and fire insurance.

Printing bills.

Insurance.

Appropriation to national guard includes expenses of representation at Sesqui-Centennial.

Reimbursement of national guard units.

Aid to families of convicts.

Supervision of expenditures.

Allotment of appropriation to department of public instruction.

Administration.
School inspection.
Teacher training.
School organization.
Certification and finance.
Publications.
Negro education.
Elementary instruction.

SEC. 3. The cost of printing and fire insurance of any State institution, department, bureau or agency, shall be paid out of the appropriations in this act to such department, institution, bureau or agency. The cost of printing of any department, bureau or agency whose printing is covered by the State printing contract shall be paid for upon bills rendered and approved by the Commissioner of Labor and Printing. The insurance of any department, institution, bureau or agency shall be paid for upon bills rendered to and approved by the Commissioner of Insurance. All insurance shall be affected and supervised by the said Commissioner of Insurance as is now provided by law.

SEC. 4. The appropriation made to the Adjutant-General's office for the support of the National Guard includes certain expenses of National Guard units attending the Sesqui-Centennial at Philadelphia, Pennsylvania, under Title IV, 1, (2) in section one of this act, and is intended to reimburse the National Guard units at Fayetteville, North Carolina, Charlotte, North Carolina, and Wilmington, North Carolina, for the traveling expenses not to exceed six thousand (\$6,000.00) dollars incurred by said units in attending the Sesqui-Centennial celebration at Philadelphia, Pennsylvania, and representing the State of North Carolina at said celebration.

SEC. 5. Twenty thousand (\$20,000.00) dollars of the appropriation, or so much thereof as may be necessary, made to the State Board of Charities and Public Welfare for Mothers' Aid under title IV, 4, (2) of section one of this act shall be expended by the State Board for the aid of suffering families of prisoners confined to the State's penitentiary or other penal institutions in the State or the various counties of the State, said sum so expended under the same supervision as other funds of said Mothers' Aid Fund.

SEC. 6. The appropriation made to the State Department of Public Instruction for administration and supervision under title IV, 5, (1) in section one of this act is intended to include the following divisions of the Department of Public Instruction for each year of the biennium:

Administration	\$19,000
School Inspection	19,000
Teacher Training	15,140
School Organization	18,300
Certification and Finance	21,120
Publications	3,770
Negro Education	13,530
Elementary Instruction	4,800

Transfers or changes may be made between these divisions under authorization of the director of the budget.

SEC. 7. The appropriation made to the State Department of Public Instruction for other State Aid under Title IV, 5, (3) in section one of this Act is intended for the following purposes for each year of the biennium:

Rural High Schools and Supervision.....	\$100,000
Teacher Training	65,000
Rural Libraries	10,000

Further allocation of appropriation.

Rural high schools and supervision.
Teacher training.
Rural libraries.

Transfers or changes may be made between these objects by the authorization of the director of the budget. "Of the sum appropriated for teacher training, an amount not exceeding six thousand dollars may be used for organizing and directing teacher training in institutions, in summer schools, and in winter extension teacher training courses for Negroes and Indians."

Changes by authorization of director of the budget.

Allotment from appropriation for teacher training.

SEC. 8. Sixty thousand (\$60,000.00) dollars of the appropriation made to the State Board of Health under title IV, 8, (1) in section one of this act shall be administered and disbursed each year of the biennium for school medical inspection under rules and regulations approved by the State Department of Public Instruction. From the appropriations made to the State Board of Health in title IV, 8, (1) in section one of this act, the State Board of Health is directed to set aside in the keeping of the State Treasurer to be paid out by him on proper warrants the sum of twenty-two thousand two hundred and fifty-nine dollars and sixty-six cents (\$22,259.66) annually for the purposes of meeting the provisions of the "Act for the Promotion of the Welfare of Maternity and Infancy and for Other Purposes," being act public ninety-seven of the Congress of the United States. The General Assembly of North Carolina hereby accepts the provisions of the said act public ninety-seven and directs the State Board of Health, through its Bureau of Maternity and Infancy to administer the provisions of said act.

Allotment for school medical inspection.

Allotment for promotion of welfare of maternity and infancy.

Provisions of federal law accepted.

SEC. 9. The appropriation made to the Insurance Department for the Fire Prevention Bureau under title IV, 10, (3) of section one of this act is in lieu of the special fund provided by license collections on fire insurance companies heretofore used for the purpose.

Appropriation to insurance department provided by license collections by department.

SEC. 10. Of the appropriation made under title IV, 11, of section one of this act for the Department of Labor and Printing, the sum of six thousand five hundred (\$6,500.00) dollars for each year of the biennium shall be used and expended for the salary and expenses of a service officer to aid and assist veterans of the World War.

Allotment for service officer to aid veterans of world war.

SEC. 11. All of the appropriation of five hundred and sixty-five thousand six hundred (\$565,600.00) dollars for the year one thousand nine hundred and twenty-seven-twenty-eight;

Appropriation to department of revenue for motor vehicle bureau.

Allotment for
administration.

University to
expend profits
from service units.

Allotment of ap-
propriation for
School for Deaf
at Morganton.

Allotment of
appropriation for
School for Deaf
and Blind at
Raleigh.

Appropriation to
state's prison con-
tingent.

Receipts of state
prison to be paid
over to treasurer.

Payments credited
to state prison

Use of state prison
revolving fund.

Allotment of appro-
priation for pen-
sions of confeder-
ate soldiers.

Allotment for pen-
sions to soldiers.

and the appropriation of five hundred and forty-four thousand six hundred (\$544,600.00) dollars for the year one thousand nine hundred and twenty-eight-twenty-nine made to the said Department of Revenue for the Motor Vehicle Bureau under title IV, 13, (2) in section one of this act shall be paid out of the State Highway maintenance fund and includes forty thousand (\$40,000.00) dollars for each year of the biennium for the use of the Department for Administration Purposes.

SEC. 12. In addition to the appropriation made to the University of North Carolina under title VIII, 1, in section one of this act the said institution is authorized to expend for maintenance purposes the profits derived by it from the operation of its service units.

SEC. 13. The appropriation made under title IX, 5, in section one of this act for North Carolina School for Deaf at Morganton includes provision for cost of clothing, transportation, etc., of indigent pupils; and the appropriation made in title IX, 6, (1) in section one of this Act for School for Deaf and Blind, Raleigh, includes provision for the cost of clothing, transportation, etc., of indigent pupils.

SEC. 14. The appropriation made to the State's Prison under title IX, 13, (1) in section one of this act is contingent that the receipts of the institution which are reserved to its use shall be insufficient for the maintenance of said institution. Such receipts shall be paid over by the institution to the State Treasurer under the provisions of the Daily Deposit Act and shall be placed by the State Treasurer to the credit of the State's Prison and paid out for the maintenance of said institution upon proper warrants issued by the State Auditor as is now provided by law for like expenditures of other departments and institutions.

SEC. 15. The appropriation of one hundred thousand (\$100,000.00) dollars made to the State's Prison as a revolving fund under title IX, 13, (2) in section one of this act shall be used and expended to provide working supplies and materials necessary to carry on the industries of the State's Prison, and all amounts so expended shall be reimbursed to such fund from time to time out of the earnings from such industries, and said revolving fund shall remain and continue a permanent revolving fund for the purposes mentioned.

SEC. 16. The appropriation to Confederate veterans made in title X, 1, in section one of this act shall be, for each year of the biennium, divided into two parts and apportioned as follows:

(a) Nine hundred thousand (\$900,000.00) dollars for the first fiscal year of the biennium and six hundred thousand

(\$600,000.00) dollars for the second fiscal year of the biennium for pensions to Confederate soldiers.

(b) Five hundred thousand (\$500,000.00) dollars for pensions to widows of Confederate soldiers.

Allotment for pensions to widows.

The State Auditor shall apportion the amounts herein appropriated and apportioned among the Confederate soldiers and widows of Confederate soldiers listed on the pension roll according to their various classes on the fifteenth day of December and of June of each year of the biennium, and the amounts of all pension warrants returned unpaid because of the death of pensioner or pensioners before the said apportionment by the State Auditor was made and because of any other reason there is no one entitled to receive the same shall lapse and revert to the general fund of the State and become applicable to other appropriations of the biennium: *Provided*, that in the event the amount appropriated under subsection (a) of this act for the second year of the biennium is not sufficient to pay the amounts specified to be paid to Confederate soldiers then and in that event any surplus remaining from the first year of the biennium may be used to supply the deficit.

Auditor to make apportionments.

Lapse of pension warrants.

Proviso: surplus from first year of biennium used for second year.

Colored laborers and servants now drawing a pension out of the fund appropriated to Confederate veterans as well as any others who may hereafter become entitled to pensions shall be paid out of such Confederate pension funds as the State Board of Pensions shall designate.

Pensions of colored laborers and servants.

SEC. 17. The appropriation for agricultural extension work provided in title VIII, 3, in section one of this act is made to meet the State's share of the funds provided by the Smith-Lever Act of Congress and to further promote agricultural work.

Purpose of appropriation for agricultural extension work.

SEC. 18. The appropriation made to the Colored Orphanage at Oxford under title IX, 17, of section one of this act shall be available only if and when the expenditure of said appropriation shall be recommended by the members of the board of trustees of said institution appointed by the Governor of the State, and the expenditure of such appropriation when expended shall be under the supervision of the said members of said board.

Recommendation for and supervision of appropriation for colored orphanage.

SEC. 19. That appropriations made in this act for the maintenance of the various State departments, institutions and other spending agencies of the State are for the objects and purposes enumerated in the itemized budget submitted to the General Assembly by the director of the budget and the Advisory Budget Commission. Transfers or changes as between objects and items in the budget of any department, institution or other spending agency may be made at the request, in

Purpose of appropriations.

Transfers or changes.

writing, of the head of such department, institution or other spending agency by the director of the budget.

Loans in anticipation of tax collections.

The director of the budget by and with the consent of the Governor and Council of State shall have authority to authorize and direct the State Treasurer to borrow in the name of the State in anticipation of the collection of taxes, such sums as may be necessary to make the payments on the appropriations as even as possible and to preserve the best interest of the State in the conduct of the various State institutions, departments, bureaus and agencies of the State of North Carolina during each fiscal year.

Appropriations declared maximum, conditional and proportionate.

SEC. 20. The specific appropriations provided in this Act are hereby declared to be maximum, conditional and proportionate appropriations, the purpose being to make the appropriations payable in full in the amounts named herein only in the event that the aggregate revenues collected and available during each fiscal year of the biennium for which such appropriations are made, are sufficient to pay all of the appropriations in full, otherwise the said appropriations shall be deemed to be payable in such proportion as the total sum of all said appropriations shall bear to the total amount of revenue available in each of said fiscal years. The director of the budget is hereby given full power and authority to examine and survey the progress of the collection of the revenue out of which such appropriations are to be made, and by and with the advice and consent of a majority of the Advisory Budget Commission to declare and determine the amounts that can be, during each quarter of each of the fiscal years of the biennium covered by this act, properly allocated to each respective appropriation herein made. In making such examination and survey he shall receive estimates of the prospective collection of revenues from the Commissioner of Revenue and every other revenue collecting agency of the State. And the director of the budget, by and with the advice and consent of a majority of the Advisory Budget Commission, may reduce all of said appropriations pro rata when necessary to prevent an overdraft or deficit for the fiscal period for which such appropriations are made. Upon the giving of notice of said reduction to the State Auditor and State Treasurer they shall have no authority to pay said appropriations in excess of the amounts so determined. The purpose and policy of this act are to provide and insure that there shall be no overdraft or deficit in the general fund of the State at the end of the fiscal period, growing out of appropriations for maintenance as herein provided, and the director of the budget is requested and directed so to administer this act as to prevent the same.

Appropriations payable in full only if revenues are sufficient.

Proportionate payments if revenue insufficient.

Director of budget to examine progress of collection of revenue.

Estimates of prospective collections.

Reduction of appropriations pro rata.

State auditor and State treasurer not to pay in excess of amounts determined.

Prevention of overdrafts or deficits.

SEC. 21. That the discretion exercised by the State Treasurer as to the manner of disbursing appropriations prescribed by section 7683 of the Consolidated Statutes shall be exercised subject to the provisions of this act and the executive budget Act of one thousand nine hundred and twenty-five.

Payment of annual appropriations.

SEC. 22. That section five of chapter two hundred and seventy-five of the Public Laws of one thousand nine hundred and twenty-five is hereby repealed, effective upon the ratification of this act.

Disposition of remains of deceased convicts.

SEC. 23. That section two thousand six hundred and twenty-one (x) (2621 (x)) of the Consolidated Statutes of North Carolina be repealed, amended and re-enacted so as to read as follows: "2621 (x) Auto Theft Fund, how used. All moneys received by the Commissioner of Revenue under the provisions of this article shall be paid into the State Treasury under the provisions of the Daily Deposit Act, and when so paid shall be placed by the State Treasurer to the credit of the State Highway Fund."

Use of auto theft fund.

SEC. 24. The appropriations herein made to the educational institutions and to the charitable and correctional institutions are declared to be in addition to the institutional receipts of such institutions and are to be available as and to the extent that such institutional receipts are insufficient to meet the costs of maintenance of such institutions.

Appropriations to educational, charitable and correctional institutions in addition to receipts.

SEC. 25. That except as herein otherwise provided, the provisions of the Executive Budget Act of one thousand nine hundred and twenty-five shall remain in full force and effect.

Act of 1925 to remain in force.

SEC. 26. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 80

AN ACT TO RAISE REVENUE

The General Assembly of North Carolina do enact:

ARTICLE I SCHEDULE A

INHERITANCE TAX

SECTION 1. *General provisions.*

A tax shall be and is hereby imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations in the following cases:

Inheritance tax.

First. When the transfer is by will or by the intestate laws of this State from any person dying, seized or possessed of the property while a resident of the State.

Inheritance by will or intestate laws of State.

Inheritance by will or intestate laws of this or other State.

Or of property over which State has taxing jurisdiction.

Decedent resident or non-resident.

Transfer of property in State by non-resident.

Transfers presumed to be in contemplation of death.

Transfer of estate in expectancy.

Exercise of power of appointment.

Determination of rate.

Failure to exercise power of appointment.

Second. When the transfer is by will or intestate laws of this or any other State of real property or of goods, wares and merchandise, within this State, or of any property, real, personal or mixed, over which the State of North Carolina has a taxing jurisdiction, including State and municipal bonds and the decedent was either a resident or non-resident of the State at the time of his death.

Third. When the transfer is of property made by a resident, or is of real property within this State, or of goods, wares and merchandise within this State, or of any other property, real, personal or mixed, over which the State of North Carolina has taxing jurisdiction, including State and municipal bonds, made by a non-resident by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death. Every transfer by deed, grant, bargain, sale or gift, made within three years prior to the death of the grantor, vendor or donor exceeding three per cent of his or her estate, or in the nature of a final disposition or distribution thereof and without an adequate valuable consideration, shall in the absence of proof to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.

Fourth. When any person or corporation comes into possession or enjoyment, by a transfer from a resident or from a non-resident decedent, when such non-resident decedent's property consists of real property within this State or of goods, wares and merchandise within this State, or of any other property, real, personal or mixed, over which the State of North Carolina has taxing jurisdiction, including State and Municipal bonds, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by any instrument taking effect after the passage of this act, or of any property transferred pursuant to a power of appointment contained in any instrument.

Fifth. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the

provisions of this act shall be deemed to take place to the extent of such omission or failure in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Sixth. Whenever any real or personal property, or both, of whatever kind or nature, including stocks of foreign or domestic corporations or bonds of foreign corporations secured by mortgage or deed of trust upon any real or personal property, or both, situate in and located in the State of North Carolina, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or deviser the power of revocation, the tax, upon the death of the person making such will or deed, shall on the whole amount of property so disposed of be due and payable as in other cases, and the said tax shall be computed according to the relationship of the first donee, or devisee, to the deviser.

Seventh. Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax, and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable with the value of the property for inheritance tax, and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax.

SEC. 2. *Property exempt.*

Property passing to or for the use of the State of North Carolina or to or for the use of municipal corporations within the State, or other political subdivisions thereof, for exclusively public purposes, shall be exempt from taxation under this act.

Property passing to religious, charitable or educational corporations or to churches, hospitals, orphan asylums, public libraries, religious, benevolent or charitable organizations, or passing to any trustee or trustees for religious, benevolent or charitable purposes, where such religious, charitable or edu-

Transfers for life or life of survivor or with power of appointment.

Tax due on death of decedent.

Rate.

Real estate held in entirety.

Tax of one-half on surviving tenant.

Basis in which entire tax is payable.

Presumption of equal payment.

Property exempt. Property passing to State, municipal corporation or other political subdivisions for public purposes.

Property passing to religious, charitable or educational corporations or organizations or to trustees of such organizations.

cational institutions, corporations, churches, trusts, etc., are located within the State and not conducted for profit shall be exempt from taxation under this schedule.

Property passing to religious, educational or charitable corporations incorporated in other states.

Property passing to religious, educational, or charitable corporations, not conducted for profit, incorporated under the laws of any other State and receiving and disbursing funds donated in this State for religious, educational or charitable purposes.

SEC. 3. *Rate of tax—Class A.*

Rate of tax—
Class A.

(a) Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife or stepchild of the person who died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State, or of any of the United States, or of any foreign kingdom, or nation, at the following rates of tax (for each one hundred dollars) of the clear market value of such interests:

First \$25,000	1 per cent
Excess over \$25,000 and up to \$100,000.....	2 per cent
Excess over \$100,000 and up to \$250,000.....	3 per cent
Excess over \$250,000 and up to \$500,000.....	4 per cent
Excess over \$500,000 and up to \$1,000,000.....	5 per cent
Excess over \$1,000,000.....	6 per cent

Exemptions.

(b) The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or pro rata part of the exemption of the parent which he or they represent. The same rule shall apply to the taking under a will, and also in case of specific legacy or devise: *Provided*, that when any person shall die leaving a widow and child or children under twenty-one years of age and leaving all or substantially all of his property by will to his wife, the same exemptions shall be allowed that would have been allowed under this section if such person had died intestate.

Proviso; grand-
children.

Inheritance by
will—specific
legacy or devises.

Proviso; exemp-
tion when property
left by will.

SEC. 4. *Rate of tax—Class B.*

Rate of tax—
Class B

Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

\$10,000 or less	3 per cent
Excess over \$10,000 and up to \$25,000.....	4 per cent
Excess over \$25,000 and up to \$50,000.....	5 per cent
Excess over \$50,000 and up to \$100,000.....	6 per cent
Excess over \$100,000 and up to \$250,000.....	8 per cent
Excess over \$250,000 and up to \$500,000.....	10 per cent
Excess over \$500,000	12 per cent

SEC. 5. *Rate of tax—Class C.*

Rate of tax
Class C.

Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

\$10,000 or less	7 per cent
Excess over \$10,000 and up to \$25,000.....	8 per cent
Excess over \$25,000 and up to \$50,000.....	9 per cent
Excess over \$50,000 and up to \$100,000.....	10 per cent
Excess over \$100,000 and up to \$250,000.....	12 per cent
Excess over \$250,000 and up to \$500,000.....	14 per cent
Excess over \$500,000	16 per cent

SEC. 6 *Estate tax.*

Estate tax.

(a) A tax in addition to the inheritance tax imposed by this schedule is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this act whether a resident or non-resident of the State. This tax shall be equal to that full percentage of the Federal tax, levied upon the same estate, allowed as a credit by the United States for payment of said tax to the State of North Carolina.

Tax to equal allowance of federal tax.

(b) If the United States should discontinue the imposition of any estate, inheritance, legacy, or succession taxes, then in lieu of the tax levied in this section, a tax equal to eighty per cent (80%) of that imposed in the Federal "Revenue Act of 1926" upon the transfer of net estates of decedents shall be levied and collected by the State of North Carolina.

Tax if United States discontinues inheritance taxes.

(c) The administrative provisions of this schedule, wherever applicable, shall apply to the collection of the tax imposed by this section. The amount of the tax as modified by subdivision (a) of this section shall be computed in full accordance with the Federal law in force at the time of the death of the decedent, or, in case the Federal Government does not then impose such a tax, then in accordance with the estate tax law as contained in the Federal "Revenue Act of 1926."

Administration of schedule.

Computation of tax.

SEC. 7. *Deductions and administrative provisions.*

Deductions
allowed.

(a) In determining the clear market value of property taxed herein the following deductions, and no others, shall be allowed:

Debts of the decedent, taxes, accrued and unpaid, Federal estate taxes and estate and inheritance taxes paid to other states, and death duties paid to foreign countries; drainage and street assessments, funeral and burial expenses; all amounts actually expended for monuments not exceeding the sum of five hundred dollars, commissions of executors and administrators actually allowed and paid, and cost of administration, including reasonable attorney's fees.

Appraisal and
collection when
estate divided
by agreement.

(b) Whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees without the qualification and appointment of a personal representative, the clerk of the superior court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

Property subject
to tax.

(c) Property taxable within the meaning of this act shall include bonds and shares of stock owned by a resident of this State in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds or shares of stock in any such incorporated company owning property and doing business outside of this State shall be paid before waivers are issued for the transfer of such bonds or shares of stock. No corporation of this State shall transfer any stock of said corporation standing in the name of or belonging to a decedent resident, or in the joint names of a decedent and one or more persons, or in trust for a decedent, unless notice of the time of such transfer is served upon the Commissioner of Revenue at least ten days prior to such transfer, nor until said Commissioner of Revenue shall consent thereto in writing. Any corporation making such a transfer without first obtaining the consent of the Commissioner of Revenue as aforesaid shall be liable for the amount of any tax which may thereafter be assessed on account of the transfer of such stock, together with the interest thereon, and in addition thereto a penalty of one thousand dollars, which liability for such tax, interest and penalty may be enforced by an action brought by the State in the name of the Commissioner of Revenue. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in

Tax and transfer
of bonds and
stocks paid before
waivers issue.

State corporations
not to transfer
stock without
consent in writing.

Liability of cor-
poration.

Penalty.

Enforcement of
liability and
penalty.

"Transfer"
defined.

possession, or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, gift or otherwise. A waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock or bonds.

Full protection
of "waiver."

(d) Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the bonds or shares of stock of any resident decedent holder of shares of stock in such company exceeding in par value two hundred dollars before the inheritance tax if any, has been paid, shall become liable for the payment of said tax, and any property held by such company in this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock or bonds.

Liability of foreign
corporations.

Enforcement of
liability.

Waiver full
protection.

(e) The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds or stock; he shall determine the value of such bonds or stocks, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due, and shall make prompt return to the State Treasurer of all such taxes collected.

Commissioner to
furnish forms.

Necessary to
determine amount
of tax.

Determination of
value of bonds
and stock.

Settlement of
inheritance taxes.

Return of col-
lections.

(f) The Commissioner of Revenue shall have authority, under penalties provided in this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

Reports necessary
to enforcement of
act.

SEC. 8. *When all heirs, legatees, etc., are discharged from liability.*

All heirs, legatees, devisees, administrators, executors and trustees shall only be discharged from liability for the amount of such taxes, settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

Liability for tax
discharged by
payment.

SEC. 9. *Discount for payment in six months; interest after twelve months, penalty after two years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within twelve months from date of death of the testator, intestate, grantor, donor or vendor

Discount for
prompt payment.
Interest and pen-
alty for delay.

Tax due at death
of person charged.

Discount for pay-
ment within six
months.

Interest if not paid
within twelve
months.

Penalty if not paid within two years.

proviso: commissioner may remit penalty.

Authority of commissioner to remit interest.

proviso: commissioner may extend time.

such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of twelve months from the date of the death of such testator, intestate, grantor, donor or vendor until paid: *Provided*, that if the taxes herein levied shall not be paid in full within two years from date of death of testator, intestate, grantor, donor or vendor, then and in such case a penalty of five per centum upon the amount of taxes remaining due and unpaid shall be added: *Provided further*, that the penalty of five per centum herein imposed may be remitted by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation, and the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: *Provided*, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

SEC. 10. *Collection to be made by sheriff if not paid in two years.*

Collection by sheriff.

Certificate by commissioner.

Sheriff to collect.

Penalty added.

Penalty to use of sheriff.

Rights of levy and sale.

Sheriff to make return.

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same, which fees shall be in addition to any salary or other compensation allowed by law to the sheriffs for their services; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

SEC. 11. *Executor, etc., shall deduct tax.*

Executor, administrator or trustee may deduct tax.

Or demand payment.

Payment of tax before payment or delivery of legacy.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as afore-

said; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

Sale of legacy
for tax.

Taxes to be paid
without delay.

SEC. 12. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years or upon condition of contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition of contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise and the rights, interest or estates of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of the property transferred and the Commissioner of Revenue shall assess the tax on such property.

Tax on legacies
for life, term or
contingencies to be
apportioned be-
tween life tenant
and remainderman.

Computation of
apportionment.

Tax on legacies
subject to contin-
gencies and condi-
tions.

Tax due forthwith.
Commissioner to
assess tax.

SEC. 13. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Whenever such legacy shall be charged upon or payable out of real estate the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced

Payment of leg-
acies charged on
real estate.

Tax a charge on
real estate.

Enforcement of
collection.

Proviso: lien for taxes.

Lien continued until tax paid.

Assessment of property in State of non-resident decedent.

Ratio of tax.

Personal representative to furnish information for computation of tax.

Tax when information is refused.

Foreign executor or administrator to pay tax on transfer of stock.

Liability of corporation.

Appraisal and settlements made by commissioner.

Computation of tax.

Protection by waiver of commissioner.

Clerks of superior court to obtain information from executors or administrators.

by the decrees of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State.

SEC. 14. *Computation of tax on non-resident decedents.*

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a non-resident decedent if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act, if such non-resident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated. It shall be the duty of the personal representative to furnish to the Commissioner of Revenue such information as may be necessary or required to enable the Commissioner to ascertain a proper computation of his tax. Where the personal representative fails or refuses to furnish information from which this assessment can be made, the property in this State liable to tax under this act shall be taxed at the highest rate applicable to those who are strangers in blood.

SEC. 15. *Foreign executor or administrator transferring stocks shall pay the tax on such transfer.*

Whenever any foreign executor or administrator or trustees shall assign or transfer any stocks or bonds in this State standing in the name of the decedent or in trust for a decedent, which shall be liable for this said tax, such tax shall be paid on the transfer thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

The Commissioner of Revenue is given authority to make appraisal of such stocks or bonds, and settlement of taxes due under this section. Tax shall be computed as provided in this act, and receipt or waiver issued by the Commissioner of Revenue shall be complete protection to any such corporation for the transfer of such stocks or bonds.

SEC. 16. *Duties of the clerks of the superior court.*

(a) It shall be the duty of the clerk of the Superior Court to obtain from any executor or administrator at the time of

the qualification of such executor or administrator the address of the personal representative qualifying, the names and addresses of the heirs-at-law, legatees, distributees, devisees, etc., as far as practical, the approximate value and character of the property or estate, both real and personal, the relationship of the heirs-at-law, legatees, devisees, etc., to the decedent, and forward the same to the Commissioner of Revenue on or before the tenth day of each month, and the Commissioner of Revenue shall furnish the several clerks blanks upon which to make said report, but the failure to so furnish blanks shall not relieve the clerk from the duty herein imposed. The clerk shall make no report of a death where the estate of a decedent is less than two thousand dollars in value when the beneficiary is husband or wife or children or grandchildren of the decedent.

Items of information.

Information forwarded to commissioner.

Blanks for report.

Failure to furnish blanks not to relieve clerk.

Cases where report is not required.

(b) It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

Record of settlement of inheritance taxes.

(c) For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue when certificates and receipts are sent in to be recorded, as follows: For recording the certificates of the Commissioner of Revenue where the tax received by the State is less than five dollars (\$5.00) or a certificate showing no tax due, the sum of one dollar (\$1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five dollars (\$5.00) and less than five hundred dollars (\$500.00), he shall be paid the sum of five dollars (\$5.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five hundred dollars (\$500.00) and less than one thousand dollars (\$1,000.00), he shall be paid the sum of ten dollars (\$10.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one thousand dollars (\$1,000.00) and less than two thousand dollars (\$2,000.00), he shall be paid the sum of fifteen dollars (\$15.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than two thousand dollars (\$2,000.00) and less than three thousand dollars (\$3,000.00), he shall be paid the sum of twenty dollars (\$20.00). For recording the certificate of the Commissioner of Revenue showing

Payments to be made to clerk.

Recording certificates when tax less than five dollars.

Recording certificate when tax more than \$5 and less than \$500.

Recording certificate when tax is more than \$500 and less than \$1,000.

Recording certificate when tax is more than \$1,000 and less than \$2,000.

Recording certificate when tax is more than \$2,000 and less than \$3,000.

Recording certificate when tax is more than \$3,000.

Proviso: fee for recording certificates in counties other than county of administration.

Fees in cases of estates of non-residents.

Fee for monthly lists of decedents.

Proviso: fee when clerk has failed to report.

Fees in addition to other fees and salaries.

that the tax received by the State is in excess of three thousand dollars (\$3,000.00), he shall be paid the sum of twenty-five dollars (\$25.00), which sum shall be the maximum amount paid for recording the certificate of the Commissioner of Revenue in any one estate: *Provided*, that where the decedent owns real estate in one or more counties other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for recording the certificate of the Commissioner of Revenue shall be one dollar (\$1.00) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of non-residents. The clerk of the Superior Court shall receive the sum of fifty cents for making up and transmitting to the Commissioner of Revenue the report required in this section containing a list of persons who died leaving property in his county during the preceding month, etc.: *Provided, further*, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of one dollar (\$1.00).

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

SEC. 17. *Information by administrator and executor.*

Administrators to report names of heirs-at-law.

Executor to make report on names and send copy of will.

Report to show relationship to decedent of legatees, distributees and devisees.

Names of legatees having died before decedent.

Address of executor, administrator or trustee.

Statement to show age of minor children.

Statement to show real estate in State and all personal property.

An appraisal under oath of value of each class of property and total value.

Any deductions as far as ascertained.

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs-at-law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees, named in the will, and the age at the time of death of the decedent of all legatees, distributees and devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator or trustee. If any of the heirs-at-law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, together with an appraisal under oath the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the

time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant or sale, to any person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the qualification of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section he shall be liable to a penalty in the sum of five hundred dollars, to be recovered by the Commissioner of Revenue in an action to be brought by the Commissioner of Revenue to collect such sum in the Superior Court of Wake County against such administrator or executor. The Commissioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue based on the sworn inventory provided in this section: *Provided*, that this does not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren or parent or parents of the decedent.

Statement of gifts and advances, with in three years prior to death.

Place and time for filing statement.

Forms to be prepared by commissioner of revenue.

Penalty for failure to comply with section.

Recovery of penalty.

Commissioner of revenue may remit penalty.

Tentative settlement of inheritance tax.

Proviso: estates of less than \$2,000.

SEC. 18. *Supervision by Commissioner of Revenue.*

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collection of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such deputies, attorneys, examiners or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs-at-law, legatees, devisees, or distributees thereof, have been paid; to see that all statements required by this act are filed by administrators and executors, or by the beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuation returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after

Commissioner of revenue to have enforcement of inheritance tax and collection of taxes.

Rules and regulations for administration.

Employment of deputies, attorneys, examiners and special agents.

Visitations of counties to inquire into collection of taxes.

To see that required statements are filed.

To examine statements of administrators and executors.

To require executors and administrators to furnish additional information.

Deputy, attorney, examiner or appraiser may make additional appraisal or

Recommend appointment of special appraiser.

Pay of special appraiser.

Administrator or executor may appeal to commissioner of revenue.

Hearing on appeal.

Right of appeal to court.

Law governing appeal.

Proviso; tax to be first paid.

Judgment if tax be declared illegal or excessive.

Certificate of judgment.

Warrant for payment.

proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: *Provided*, that the tax shall first be paid, and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of court to the Commissioner of Revenue, who is authorized and directed to draw his warrant on the State Treasurer for the amount thereof.

SEC. 19. *Proportion of tax to be repaid upon certain conditions.*

Tax refund on legacies subjected to contributions.

Whenever debts shall be proven against the estate of a decedent, after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

SEC. 20. *Commissioner of Revenue may order executor, etc., to file account, etc.*

Citation to executors, administrators failing to report and pay tax.

Notice by publication.

Judgment if tax found to be due.

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this act, he shall issue a citation to the executor, administrator or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid, and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost. If said

tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section nine of this act.

Certificate to sheriff after thirty days.

Sheriff to make collections.

SEC. 21. *Failure of administrator, executor or trustees to pay tax.*

Any administrator, executor or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate, without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

Liability of administrator, executor or trustee for failure to pay tax.

Action for recovery.

Liability on clerk of court allowing final settlement without payment of tax.

SEC. 22. *Failure of clerk to collect and pay over tax.*

If the Commissioner of Revenue shall ascertain that any clerk has failed to pay over any inheritance tax which he has collected, the Commissioner of Revenue shall demand payment of the same by said clerk at once, and if such clerk shall fail to account for or pay over such tax within sixty days from such demand, he shall be liable on his official bond for double the said tax, to be recovered by the Commissioner of Revenue in an action in the Superior Court of Wake County: *Provided*, that estates that were settled and final account thereof approved prior to the first of March, one thousand nine hundred and fifteen, shall not be subject to any further or additional inheritance tax, but that this shall not be construed to relieve clerks from liability of actual collections of inheritance taxes from such estates.

Commissioner to demand payment by clerk of tax collected.

Liability of clerk for failure.

Recovery.

Proviso: estates settled prior to 1st March, 1915.

Clerk not relieved from taxes collected.

SEC. 23. *Uniform valuation.*

(a) If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of

Valuation of estate by federal government to be stated.

Assessment by federal government to be reported to commissioner.

Assessment by State made to conform with federal statement.

Notice to executor or administrator to show cause.

Petition for re-assessment if State assessment exceeds federal assessment.

Commissioner to determine correct value.

Re-assessment of tax and notice to executor.

Refund of excess tax.

Penalty on executor or administrator for failure to report federal assessment.

the report by the executor or administrator with the Commissioner of Revenue, as provided in this act, the said executor or administrator shall, within thirty days after receipt of notice of the final determination by the Federal Government of the value or amount of said estate as assessed and determined for the purpose of fixing Federal taxes thereon, make report of the amount so fixed and assessed by the Federal Government under oath or affirmation to the Commissioner of Revenue. If the amount of said estate as assessed and fixed by the Federal Government shall be in excess of that theretofore fixed or assessed under this schedule for the purpose of determining the amount of taxes due the State from said estate, then the Commissioner of Revenue shall re-assess said estate and fix the value thereof at the amount fixed, assessed and determined by the Federal Government, unless the said executor or administrator shall within thirty days after notice to him from the Commissioner of Revenue show cause why the valuation and assessment of said estate as theretofore made should not be changed or increased. If the valuation placed upon said estate by the Federal Government shall be less than that theretofore fixed or assessed under this act, the executor or administrator may within thirty days after filing his return of the amount so fixed or assessed by the Federal Government, file with the Commissioner of Revenue a petition to have the value of said estate re-assessed and the same reduced to the amount as fixed or assessed by the Federal Government. In either event the Commissioner of Revenue shall proceed to determine from such evidence as may be brought to his attention or which he shall otherwise acquire the correct value of the said estate, and if valuation is changed he shall re-assess the taxes due by said estate under this act and notify the executor or administrator of such fact. In the event the valuation on said estate shall be decreased and if there shall have been on over-payment of the tax the said commissioner shall within sixty days after the final determination of the value of said estate and the assessment of the correct amount of tax against the same, refund the amount of such excess tax theretofore paid.

(b) If the executor or administrator shall fail to file with the Commissioner of Revenue the return under oath or affirmation, stating the amount of value at which the estate was assessed by the Federal Government, as provided for in this section, the Commissioner of Revenue shall assess and collect from the executor or administrator a penalty equal to twenty-five per cent of the amount of any additional tax which may be found to be due by such estate upon reassessment and reappraisal thereof, which penalty shall under no condition be

less than twenty-five (\$25.00) dollars or more than \$500.00 and which cannot be remitted by the Commissioner of Revenue, except for good cause shown. The Commissioner of Revenue is authorized and directed to confer quarterly with the Department of Internal Revenue of the United States Government to ascertain the value of estates in North Carolina which have been assessed for taxation by the Federal Government, and he shall coöperate with the said Department of Internal Revenue, furnishing to said department such information concerning estates in North Carolina as said department may request.

Minimum and maximum penalty. Penalty not remitted but for cause.

Conference with internal revenue department.

Co-operation with department of internal revenue.

Information furnished department.

SEC. 24. *Executor defined.*

Wherever the word "executor" appears in this act, it shall include executors, administrators, collectors, committees, trustees and all fiduciaries.

Executor defined.

SEC. 25. *Bonds of State to be accepted in payment of inheritance tax.*

Bonds of the State of North Carolina bearing a rate of interest of not less than four and one-quarter per cent shall be accepted at par by the Commissioner of Revenue in payment of inheritance taxes.

Bonds of State accepted at par in payment of inheritance tax.

ARTICLE II

SCHEDULE B

LICENSE TAXES

SEC. 100. *Defining taxes under this schedule.*

Taxes in this schedule shall be imposed as a license tax for the privilege of carrying on the business or doing the act named, and nothing in this act shall be construed to relieve any person, firm or corporation from the payment of the tax as required in this schedule, and if the business that is made taxable under this schedule is carried on at two or more separate places, a separate license for each place of business shall be required. The license issued under this schedule shall be for twelve months and shall expire on the thirty-first day of May of each year. Such license thus obtained shall be a personal privilege, and shall not be transferable nor any abatement in the tax allowed, except where the party shall become liable for such tax by beginning business after the first day of January and prior to the thirty-first day of May, in which case only one-half of the tax provided for in this schedule shall be collected; and unless otherwise provided in the section levying the tax, the tax levied for the use and benefit of the

License taxes defined.

Obligation of tax not relieved.

Separate license for each place of business.

Term of license.

License personal and not transferable.

One-half tax after 1st January.

Tax collected in each county in which business is conducted.

Tax outside of municipalities.

Tax on business within one mile of corporate limits.

State taxes paid to commissioner.

State licenses issued by commissioner.

Schedule to apply after 31st May, 1927.

Rates prior to 31st May.

Property sold without notice not liable for license tax.

Collection of county taxes.

Issue of county licenses.

False statement in application a misdemeanor.

Punishment.

Minimum of fine.

Theatres.

State shall be collected in each county in which the business is conducted. Whenever in this act a tax is graduated with reference to the population of the city or town in which the privilege is exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of a municipality, unless such privilege is exercised or business conducted within one mile of the corporate limits of a city or town, in which case the same tax shall be imposed and collected as if the business were conducted inside the municipality. All state taxes imposed by this schedule shall be paid to the Commissioner of Revenue, or to one of his deputies, and all State licenses required shall be issued by the Commissioner of Revenue, except as otherwise specifically provided for in this act. The schedule of taxes imposed and the rates herein named shall apply only after the thirty-first day of May, one thousand nine hundred and twenty-seven. Prior to said time the rates named in this schedule of the revenue act of one thousand nine hundred and twenty-five shall apply.

When property has been granted, sold, transferred, or conveyed to an innocent purchaser for value, without notice that the vendor owed or was liable for any of the license taxes levied under this schedule, such property, while in the hands of such innocent purchaser, shall not be subject to any lien for such license tax.

All county taxes under this schedule shall be collected by the sheriff or tax collector, and the county licenses therefor shall be issued by such officer. Any person, firm or corporation who shall wilfully make any false statement in an application for a license under any section of schedule B of this act, shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court, which fine shall not be less than the amount of the tax specified under said section, and shall be in addition thereto.

SEC. 102. *Theatres.*

On each room or hall used as a theatre or opera house, where public exhibitions or performances are given for profit, the license tax shall be as follows: In cities or towns of less than one thousand five hundred inhabitants, fifty dollars (\$50.00) per annum; less than three thousand inhabitants and more than one thousand five hundred, one hundred dollars (\$100.00) per annum; less than five thousand inhabitants and more than three thousand, one hundred and twenty-five dollars (\$125.00) per annum; less than ten thousand inhabitants and more than five thousand, one hundred and eighty-five dollars (\$185.00) per annum; less than fifteen thousand

Towns less than 1,000,
Less than 3,000
and more than 1,500,
Less than 5,000
and more than 3,000,
Less than 10,000
and more than 5,000,
Less than 15,000
and more than 10,000,

inhabitants and more than ten thousand, three hundred dollars (\$300.00) per annum; more than fifteen thousand and less than twenty-five thousand, four hundred and twenty-five dollars (\$425.00) per annum; more than twenty-five thousand inhabitants, five hundred and twenty-five dollars (\$525.00) per annum.

More than 15,000
and less than
25,000.

More than 25,000.

The license under this section shall be issued by the Commissioner of Revenue, and shall be conspicuously posted in the entrance of the vestibule of the room or hall. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than the amount levied by the State. Companies or individuals when performing or exhibiting in rooms or halls licensed under this section shall not be required to pay any other license tax.

License to be
issued by
commissioner.
License to be
posted in
vestibule.
Counties to levy
no tax.
Cities and towns
not to exceed
State tax.
Companies or indi-
viduals exhibiting
in licensed rooms
or halls not taxed.

SEC. 103. *Traveling theatrical companies.*

On every traveling theatrical, traveling moving picture, or traveling vaudeville company giving exhibitions or performances in any hall, tent, or other place not licensed as provided in the preceding section, whether on account of municipal ownership or for any other reason, fifteen dollars (\$15.00) on each day's or part of a day's exhibitions or performances; that two or more exhibitions at different times on the same day and place shall only be liable for one day's tax, and the owner of the hall, tent, or other place shall be responsible for the tax, but artists exhibiting paintings or statuary work of their own hands shall only pay two dollars: *Provided*, all such places of amusement as do not charge more than a total of fifty cents (50 cents) for admission at the door and right to reserved seats, and shall perform in any given place as much as one week at a time, shall only be required to pay fifteen dollars (\$15.00) for the first day and five dollars (\$5.00) for each succeeding day. No tax shall be levied by counties under this section, and cities or towns shall not collect a greater amount than the State tax, and the proprietor of any such show shall apply in advance to the Commissioner of Revenue for a license for each county in which a performance is to be given. Failing to do this, the show shall be subject to the actual expenses incurred by the Commissioner of Revenue or one of his deputies in enforcing payment of the license levied under this section: *Provided, further*, that license may be issued by the Commissioner of Revenue for three hundred dollars to any traveling theatrical, traveling moving picture, or traveling vaudeville company or combination of theatrical, moving picture, and vaudeville company, consisting of not more than ten performers, the said license to be valid in any county, and in payment of all State license tax, and a company operating under a

Traveling theatrical, moving picture or vaudeville company in places not licensed.

Tax of each day or part of day.

Two or more exhibitions covered by one day's tax. Owners of place of exhibition liable for tax. Artists exhibiting own work not taxed. *Proviso*: license for 50c shows at week stands.

Tax for first day.

Tax for succeeding days. Counties to levy no tax. Limit of city or town tax.

License for counties.

Penalty.

Proviso: State license for \$300 valid in any county.

Municipal tax on companies under State license.

Proviso: organiza-
tions exhibiting
animals and con-
ducting side shows
not classed as the-
atrical companies.

Moving picture or
vaudeville shows.

On room, hall or
tent:

In towns of less
than 1,500
inhabitants.
Less than 5,000
and more than
1,500.
Less than 10,000
and more than
5,000.
Less than 15,000
and more than
10,000.
More than 15,000
and less than
25,000.

More than 25,000.
Counties to levy
no tax.

City or town
license not more
than half State
license.

Manufacturers of,
sellers or leasers
of films.

Counties to levy
no tax.

Cities or towns to
levy not more
than half State.

Circus, menag-
eries, wild-west
shows, dog and
pony shows.

Shows not other-
wise licensed.

Tax per day or
part of day.

Wagon shows.
Train shows.

State license of three hundred dollars shall be subject to municipal license tax of not exceeding twenty dollars per week or part of a week: *Provided, further*, that any traveling organization which exhibits animals or conducts side-shows in connection with its performance shall not be considered a traveling theatrical company under this section.

SEC. 104. *Moving pictures or vaudeville shows.*

On each room, hall or tent used as a moving picture or vaudeville show, a tax as follows: In towns of less than one thousand five hundred inhabitants, fifty dollars (\$50.00) per annum; less than five thousand inhabitants and more than one thousand five hundred, one hundred dollars (\$100.00) per annum; less than ten thousand and more than five thousand, one hundred and seventy-five dollars (\$175.00) per annum; less than fifteen thousand and more than ten thousand, two hundred and seventy-five dollars (\$275.00) per annum; more than fifteen thousand and less than twenty-five thousand, three hundred and seventy-five dollars (\$375.00) per annum; more than twenty-five thousand inhabitants, four hundred and twenty-five dollars (\$425.00) per annum. Counties shall not levy any tax under this section and cities or towns shall not levy a greater amount of license tax than one-half the amount levied by the State.

SEC. 105. *Manufacturing, selling or leasing moving picture films.*

Each person, firm or corporation engaged in the business of manufacturing, selling or leasing films used in moving pictures shall pay a privilege tax of two hundred dollars. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than that of the State.

SEC. 106. *Circuses, menageries, wild west, dog and pony shows, etc.*

On every exhibition of a circus, menagerie, wild west show, dog and pony show and every other show not licensed in the preceding sections, a tax as follows, for each day or part of a day: Shows transported by wagons, or motor vehicles, fifteen dollars. Shows requiring transportation of—

RATE OF TAX

15 cars or less.	15-car trains and less	\$ 30.00
10 to 25 cars.	16 to 25-car trains	80.00
25 to 40 cars.	25 to 40-car trains	110.00
40 to 50 cars.	40 to 50-car trains	165.00
Over 50 cars.	Over 50-car trains	220.00

Provided, that no county, city or town shall levy more than one-half of the amount levied by the State: *Provided, further*, that no county, city or town shall levy a parade tax. On each side-show charging an admission with shows requiring less than thirty-one cars for transportation, fifteen dollars; on all other shows, thirty dollars. Every county shall have power to fix the county tax on all shows enumerated in this section at such amount as the county commissioners shall deem proper, not to exceed one-half the amount levied by the State. That the various county commissioners of any county in North Carolina in which there is a regularly organized agricultural fair may refuse to allow any circus, menagerie, wild west show, dog and pony show, or carnival show to exhibit within five miles of such fair from its beginning to its ending: *Provided*, that notice is given the Commissioner of Revenue by the commissioners of said county not to issue such license to said entertainments sixty days prior to the date of such exhibition. Notice shall be given the Commissioner of Revenue by management of the shows included in this section five days before any exhibition is given in each county, as provided for herein. The person, firm or corporation by whom any show taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before the same shall enter the State for the purpose of exhibiting therein, a statement, duly subscribed, setting out in detail such information as the Commissioner of Revenue may deem necessary to cover the places within the State where exhibitions are to be given, the character of the exhibition, etc., and before giving any of the exhibitions provided in said statement, the said person, firm or corporation shall pay to the Commissioner of Revenue the entire tax fixed by the Commissioner of Revenue and due the State upon all such exhibitions as set forth in said statement, and in the event that one or more of said exhibitions included in said statement, and for which the tax has been paid, shall be canceled or shall not be made, then the Commissioner of Revenue is authorized upon proper application made to him, to refund the tax collected for such exhibitions. Upon receipt of such a statement the Commissioner of Revenue shall fix and determine the amount of the license tax with which such show is chargeable, and shall endorse his finding upon such report, and transmit a copy thereof to the sheriff or tax collector of each and every county in which such show is to exhibit, and to the division deputy with full and particular instructions as to the license tax to be collected therefrom, which instructions may be modified from time to time when deemed necessary for the purpose of the proper enforcement of this section. It shall be the duty of the sheriff

No county, city or town to levy more than one-half State tax.
 Proviso: no county, city or town to levy parade tax.
 Side shows with less than 31-car shows.
 All other shows.
 Counties to fix county tax.

Limit.

Conflict with agriculture.

Proviso: notice to commissioner of revenue.

Notice to be given commissioner of revenue.

Owner or controller of show to file statement with commissioner of revenue.

Items of statement.

Prepayment of State tax.

Refund of tax.

Commissioner to determine amount of license.

Finding endorsed on report.

Copies to sheriffs and tax collectors and division deputies.

Instructions as to license tax.

Modification of instructions.

Sheriffs to transmit information as to circuses advertised or exhibited.

Action if statements not filed in time for action.

Commissioner to send representative for securing statement and fixing amount of license tax.

Penalty for failure to file statement and paying insufficient tax.

Collection by division deputy.

of each and every county in which such circuses or shows are advertised or exhibited to promptly communicate such information to the Commissioner of Revenue, and in case the statement respecting any such shows as herein enumerated shall not be filed in apt time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties, it shall be the duty of the Commissioner of Revenue to cause his duly authorized representative to attend at one or more points in the State where such circus or show is advertised or expected to exhibit, for the purpose of securing such statement, or fixing and determining the amount of the license tax with which such show is chargeable, and of giving proper instructions for the collection of such tax. Any circus or show which shall exhibit in the State before said statement shall have been filed, or which shall, after the filing of such statement, give any exhibition taxable at a higher rate than the exhibition authorized by the Commissioner of Revenue upon the basis of the statement filed, shall be chargeable with a license tax of fifty per cent greater than that hereinbefore prescribed, and the division deputy commissioner in the division in which such circus or show shall exhibit shall in all cases collect such excess tax and shall be charged with and make settlement as for other taxes.

SEC. 107. *Carnival companies, etc.*

Carnival companies and kindred shows filling week-stand engagements.

Taxes for each week or part of week.

Shows of not more than two attractions.

More than two distinct attractions.

Proviso: towns of less than 10,000 to levy tax not greater than State and county.

Cities of 10,000 tax equal to State and county.

Proviso: tax not reduced by donations.

On all carnival companies and shows of like character, moving picture and vaudeville shows, museums and menageries, merry-go-rounds and ferris wheels, and other like amusement enterprises, conducted for profit under the same general management and filling week-stand engagements, or in giving week-stand exhibitions, whether under canvas or not, the following taxes shall be paid for each week or part of week, to-wit: On all such carnival companies and traveling circuses and shows of like character, consisting of not more than two distinct attractions, under the same general management, conducted for profit, two hundred dollars (\$200) for the State and a like amount for the county; and when consisting of more than two distinct attractions, conducted for profit, three hundred dollars (\$300) for the State and a like amount for the county: *Provided*, that towns and cities of less than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes; and cities of more than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes: *Provided, further*, that no such carnival company or combination shall be relieved from the payment of the tax hereinbefore provided for, or of any part thereof, whether

State, county or municipal, by reason of the donation or appropriation of the whole or any part of the proceeds arising from the carrying on of the same to any religious, charitable, educational, or other cause whatsoever: *Provided*, that this section does not repeal any local act prohibiting the showing of carnivals or the authority of the board of county commissioners to prohibit such shows: *Provided, further*, that if the Commissioner of Revenue shall issue a license for an exhibition in any county having a local statute prohibiting the same, then the said license shall not authorize such exhibition to be made in such counties, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such license.

Proviso: local acts as to carnivals not repealed.

Proviso: license covering prohibited territory void as to such territory.

Refund of tax.

SEC. 108. *Certain entertainments exempt from license tax.*

All exhibitions or entertainments, except as in this act excepted, given for the sole benefit of religious, charitable, or educational objects shall be exempt from taxation: *Provided*, that when operas, chautauquas, star courses or theatrical troupes are employed, such as usually appear in licensed halls or theaters, then the tax shall be the same as that imposed on traveling theatrical companies performing in unlicensed halls: *Provided, further*, that no tax shall be charged for any exhibitions or entertainments for the sole benefit of religious, charitable, or educational objects and given in halls used at the time exclusively for such objects, nor for exhibitions given at city parks and other resorts, when no charges for admission are made: *Provided*, no county, city or town shall levy any additional tax on chautauquas, and no tax shall be collected for the use of the State on any bona fide chautauqua acting under contract with local committee of guarantors.

Exempted entertainments.

Proviso: operas, chautauquas, star courses and theatrical troupes taxed.

Proviso: further exemptions. Exhibitions or entertainments for sole benefit of religious, charitable or educational objects. Exhibitions when no admission charged. Proviso: no additional tax on chautauquas. No tax on chautauquas with local guarantors.

SEC. 109. *Attorneys, physicians, dentists, etc.*

On each and every practicing lawyer, practicing physician, dentist, oculist, veterinary surgeon, photographer, optician, osteopath, architect, optometrist, certified public accountant, electrical engineer, chiropractor, civil engineer (including those enumerated in this section employed by the State, county, municipality, corporation, firm or individual); chiropodist, or any person practicing any professed art of healing for fee or reward, the sum of twenty-five dollars: *Provided*, that only one-half of the said tax shall be collected from those whose gross receipts from the business or profession for the preceding year did not exceed one thousand dollars (\$1,000). On every public accountant, other than certified public accountants, the sum of ten dollars. *Provided, further*, that no city, town or county shall levy an additional license tax under this section. The license tax when paid shall be good in every county in the State.

License tax on professions.

Proviso: half tax if receipts less than \$1,000.

Public accountants except certified accountants.

Proviso: Municipalities and counties to levy no additional tax. License good in all counties.

SEC. 110. *Real estate and rent-collecting agents.*

Real estate and
rent collecting
agents.

Every person whether acting as an individual, in partnership, or as an officer or agent of a corporation, who shall buy or sell any real estate on commission or as agent for another for compensation, or who shall collect any rent as agent for another for compensation, and every person engaged in buying and selling real estate as a business shall pay an annual license tax of \$25.00. *Provided*, that this section shall not apply to sales for the foreclosure of liens or any sales made under order of court. No county shall levy or collect any tax under this section.

Proviso: foreclos-
ure sales and court
sales.

No county tax.

SEC. 111. *Real estate and auction sales.*

Actioneers of real
estate.

Any person, firm or corporation that conducts auction sales of real estate for profit shall pay a tax of twenty dollars per day on which auction sales of real estate are held where the total amount of the sales does not exceed twenty-thousand dollars; where the total amount of the sales exceeds twenty thousand dollars, an additional tax of one dollar for each one thousand of the excess, and the county may levy an equal amount: *Provided*, this tax shall not apply to sales under mortgages, deed of trust, or order of court.

Amount of sales.

Additional tax.

County tax.

Proviso: sales
under mortgage,
deeds of trust or
court orders.

SEC. 112. *Coal and coke dealers.*

Coal and coke
dealers.

(a) Every individual, corporation, firm or association of persons engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall pay an annual license tax of seventy-five (\$75) dollars: *Provided*, that, if the wholesale dealer, as defined in this section, shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax as hereinafter provided, except that the tax shall be paid for each city or town in which such wholesale dealer sells or delivers coal or coke.

Wholesale dealers.

License tax.

Proviso: sales less
than car-loads.

Retail coal and
coke dealers.

(b) Every individual, corporation, firm or association of persons engaged in and conducting the business of selling coal or coke at retail, shall pay an annual license tax in each city or town in which such coal or coke is sold or delivered as follows: In towns of less than two thousand five hundred inhabitants, ten (\$10) dollars; in towns of two thousand and five hundred and less than ten thousand inhabitants, twenty-five (\$25) dollars; in towns of ten thousand inhabitants and over, seventy-five (\$75) dollars: *Provided*, that no license tax shall be levied by any county under this section.

Towns less than
2,500.

Towns of 2,500
and less than
10,000.

Towns of 10,000
or more.

Proviso: no county
license.

SEC. 113. *Collecting agencies.*

On every collecting agency operated for profit collecting accounts, bills, notes, or other money, from one person in favor of another, an annual license tax of fifty dollars.

Collecting agencies.

SEC. 114. *Undertakers and embalmers, and retail dealers in coffins.*

On all undertakers, embalmers and retail dealers in coffins an annual license tax in towns or cities of over twenty-five thousand inhabitants, one hundred dollars; in towns or cities of over fifteen thousand inhabitants and less than twenty-five thousand inhabitants, seventy-five dollars; in towns or cities of over ten thousand inhabitants and less than fifteen thousand inhabitants, fifty dollars; in towns or cities of over five thousand inhabitants and less than ten thousand inhabitants, thirty dollars; in cities, towns or villages of less than five thousand inhabitants and over five hundred inhabitants, fifteen dollars; in villages of less than five hundred inhabitants, five dollars: *Provided*, that this act shall not apply to cabinet makers (who is not an undertaker) who makes coffins to order.

Undertakers, embalmers and retail dealers in coffins.

Towns and cities of over 25,000.

Towns or cities of over 15,000 and less than 25,000.

Towns or cities of over 10,000 and less than 15,000.

Towns or cities of over 5,000 and less than 10,000.

Cities, towns and villages less than 5,000 and over 500.

Villages less than 500.

Proviso: cabinet makers.

SEC. 115. *Dealers in horses and mules.*

On all persons, firms or corporations who buy and sell horses and mules as a business or for profit and who in each and every May list a poll tax or property for taxation, in the State, an annual license tax of twenty-five dollars. The foregoing tax shall be for the privilege of selling not exceeding one carload of horses or mules, and for each individual carload of horses or mules bought, an additional tax of five dollars per car shall be paid semi-annually to the Commissioner of Revenue. For the purpose of computing this tax, twenty-five horses or mules shall be considered a carload, and for cars containing more or less than this number the tax shall be twenty cents per head, and the tax herein imposed shall apply to all purchases by dealers, whether shipped by freight or otherwise. And if such person, firm or corporation aforesaid does not list a poll tax or property for taxation, the annual license tax shall be one hundred (\$100) dollars, which tax shall be for the privilege of selling not exceeding one carload of horses or mules, and for each additional carload of horses or mules bought, an additional tax of ten dollars per car shall be paid semi-annually to the Commissioner of Revenue. For the purpose of computing this tax, twenty-five horses or mules shall be considered a carload, and for cars containing more or less than this number the tax shall be forty cents per head, and the tax herein imposed shall apply to all pur-

Dealers in horses and mules listing property or poll tax.

Tax covers sale of not more than one carload

Additional tax per carload.

Carload.

Tax per head if less than carloads.

License tax on non-tax listers.

For first carload.

Additional carloads.

Twenty-five head a carload.

Forty cents per head if cars contain more or less.

Shipment by freight or otherwise.

Freight bills and invoices kept until checked.

Separate license for each county.
Proviso: tax for license good in all counties.

Failure to take out license misdemeanor.

Punishment.

Feigned partnerships misdemeanor.

Proviso: sales by breeders.

chases by dealers, whether shipped in by freight or otherwise. Every person, firm or corporation engaged in this business shall keep an accurate record of invoices and freight bills covering such shipments until such invoices and freight bills shall have been checked up by a deputy commissioner of revenue. A separate license shall be required in every county where a separate place of business is maintained: *Provided*, that any person, firm or corporation doing or desiring to do business in more than one place, may upon payment of two hundred and fifty dollars, be issued a license good in any county in the State. Any person required to take out a license under this section who shall sell or attempt to sell any horses or mules without having obtained such license shall be deemed guilty of a misdemeanor, and upon conviction shall be fined fifty dollars or imprisoned not exceeding thirty days. No persons shall feign or pretend to be partners when they are in fact not bona fide such, in order to evade the tax to which they would otherwise be liable by the provisions of this section, and a violation of this provision shall make the offender guilty of a misdemeanor. *Provided*, that this section shall not apply to persons dealing solely in horses or mules of their own raising.

SEC. 116. *Phrenologists.*

Phrenologists.

On every person engaged in the practice of phrenology, an annual license tax of one hundred dollars for each county in which such person does business.

SEC. 117. *Bicycle dealers.*

Bicycle dealers.

Cities or towns of 20,000 or over.

Less than 20,000 and more than 10,000.

On every individual, corporation, association, or firm engaged in the business of buying or selling bicycles or bicycle supplies and fixtures, an annual license tax as follows: In cities or towns of twenty thousand inhabitants, or over, twenty-five dollars; in cities or towns of less than twenty thousand and more than ten thousand inhabitants, twenty dollars; in cities or towns of less than ten thousand inhabitants, ten dollars.

SEC. 118. *Pawnbrokers.*

Pawnbrokers defined.

License tax.

(a) Every individual, firm, corporation or association engaged in and conducting the business of lending or advancing money or other thing of value for a profit and taking as a pledge for such loan specific articles of personal property to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license tax of two hundred and fifty (\$250) dollars.

(b) Before such pawnbroker shall receive any article or thing of value from any person or persons, on which a loan or advance is made, he shall issue a duplicate ticket, one to be delivered to the owner of said personal property and the other to be attached to the article, and said ticket shall have an identifying number on the one side together with the date at the expiration of which the pledger forfeits his rights to redeem, and on the other a full and complete copy of this subsection; but such pawnbroker may, after the pledger has forfeited his right to redeem the specific property pledged, sell the same at public auction, deducting from the proceeds of sale the money or fair value of the thing advanced, the interest accrued and the cost of making sale, and shall pay the surplus remaining to the pledgor.

(c) Any individual, firm, corporation or association transacting the business of pawnbroker without a license, as provided in this section, or violating any of the provisions of this section shall be guilty of a misdemeanor, and fined not less than fifty (\$50) dollars, nor more than five hundred (\$500) dollars.

SEC. 119. *Cash registers, adding machines, check protectors, typewriters, refrigerating machines, etc.*

Every person, firm, corporation or association engaged in the business of selling, and/or delivering the below enumerated articles shall pay an annual license tax for the privilege of doing business in this State as follows:

For cash registers \$100, typewriters \$50, adding or book-keeping machines \$100, billing machines \$100, check protectors or protectorgraphs \$50, kelvinators, frigadares or other refrigerating machines \$50: *Provided*, that any wholesale distributor of any of said articles shall pay an annual license tax of \$400, unless the territory of such wholesale distributor is less than ten counties, in which event the annual license tax shall be \$200, and any sub-dealer of any distributor who has paid the distributor's license tax shall pay an annual license tax of \$10. No county, city or town shall levy or collect more than one-half of the license tax levied by the State: *Provided, further*, that no traveling representative of any person, firm, corporation or association having paid the distributor's tax shall be required to have a duplicate license.

SEC. 120. *Sewing machines.*

Every person, firm or corporation selling sewing machines in this State shall pay an annual license tax of fifty dollars (\$50). Any person, firm or corporation taking out license under this section may employ traveling agents and secure a

Pawn tickets.

Sale of unredemmed pledges.

Division of proceeds of sale.

Doing business without license or illegally misdemeanor.

Punishment.

Cash registers, adding machines, check protectors, typewriters, refrigerating machines.

Cash registers, typewriters, adding machines, billing machines, check protectors, refrigerating machines. Proviso: wholesale dealers.

Tax covering territory less than ten counties.

Sub-dealers.

County, city or town tax.

Proviso: traveling representatives.

Sewing machines.

Duplicates for traveling agents.

Duplicate to contain name of agent.
Non-transferable.

Authority of traveling agents.

County tax.

City or town tax.

duplicate copy of said license for each agent by paying a fee of ten dollars (\$10) therefor to the Commissioner of Revenue, each duplicate license to be good in any county. Each duplicate so issued shall contain the name of the agent to whom it is issued, and the same shall be non-transferable. Any agent holding such duplicate copy of any license issued hereunder will be licensed thereby to sell the sewing machines authorized to be sold by the holder of the original license. Any county in which the person, firm or corporation holding the original license, and any county in which an agent holding a duplicate thereof, does business may impose a tax of ten dollars (\$10) under this section. No city or town shall levy a license or privilege tax exceeding twenty-five dollars (\$25) under this section, and then only on a dealer or agent having an office or selling from a receiving point located within said city or town.

SEC. 121. *Peddlers.*

Peddlers defined.

License tax.

Peddlers on foot.

Peddlers with horse, ox, mule or vehicle.

Peddlers of patent medicines, flavoring extracts, spices and toilet articles.

Itinerant salesmen.

Application for license.

License issued on payment of tax.

Proviso; persons exchanging woolen goods for wool.

Salesmen to whom law not applicable.

(a) Any person who shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same, or actually sells or barter the same to other than merchants, dealers or those regularly engaged in the mercantile business, shall be deemed to be a peddler and shall pay a license tax as follows: Each peddler on foot, twenty-five dollars for each county; each peddler with horse, ox or mule, with or without vehicle, or with a vehicle propelled by any other power, seventy-five dollars for each county; and each and every peddler of medicinal and proprietary preparations, flavoring extracts, spices and toilet articles, whether on foot or with horse, mule, or ox, with or without vehicle, or with vehicle propelled by any other power, one hundred dollars for each county. Every itinerant salesman, who shall expose for sale, either on the street or in a house rented temporarily for that purpose, goods, wares, or merchandise, shall pay a tax of one hundred dollars in each county in which he shall carry on such business, whether as principal or as agent for any other person. Every person mentioned in this section shall apply in advance for a license to the Commissioner of Revenue for each county in which he proposes to peddle or sell, and he shall issue the license upon the payment of the tax: *Provided*, that this section shall not apply to persons or their agents engaged in exchanging woolen goods for wool.

(b) This section shall not apply to those who sell or offer for sale books, periodicals, printed music, ice, wood for fuel, fish, beef, mutton, pork, vegetables, fruits, bread, cakes, pies, or any product of the farm or dairy (whether produced by those selling or offering to sell such articles or another) or

articles of their own individual manufacture made in this State, but shall apply to medicines and drugs, or articles assembled, and to persons who are non-residents of the State: *Provided*, that the governing body of any town or city may license and regulate the foregoing in this subsection.

(c) The board of county commissioners may exempt Confederate soldiers, disabled veterans of the Spanish-American war, disabled soldiers of the World war, who have been bona fide residents of this State for twelve or more months continuously, or who entered the service from this State, and bona fide residents who are blind. When so exempted by the board of county commissioners, the board shall notify the Commissioner of Revenue of such exemptions, and such exemptions shall continue for only one year, but may be renewed, and the same shall in no case be transferable, and such license shall be good in any county in the State. No city, town or county shall levy any tax upon the soldiers so exempted, nor upon drummers selling by wholesale.

Persons to whom applicable.

Proviso: license and regulation by towns or cities.

Exemptions by county commissioners.

Persons who may be exempted.

Commissioner to be notified of exemptions.

Period of exemption.

Exemption not transferable.

License good in any county.

Cities, towns nor counties to tax exemptions.

Nor drummers selling by wholesale.

SEC. 122. *Contractors and construction companies.*

Every person, firm or corporation who for a fixed price, commission, fee or wage, offers or bids to construct or to superintend the construction of any building, highway, street, sidewalk, bridge, culvert, sewer or water system, draining or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, or transmission line, tower, dock, wharf, excavation, grading or other improvements or structures, or any part thereof, the cost of which exceeds the sum of \$10,000, shall pay an annual license tax of \$100.00, which tax shall be due and payable on June 1st, one thousand nine hundred and twenty-seven and annually thereafter, or prior to offering or submitting any bid for any of the above mentioned projects.

Contractors and construction companies.

Cost of project.
License tax.
Date and time.

In addition to the above tax herein levied every person, firm or corporation who for a fixed price, commission, fee or wage undertakes or executes a contract for the construction or for the superintending of the construction of any of the above enumerated projects shall before entering into such contract pay an annual license tax as follows: Where the contract price or estimated cost of the undertaking is more than \$10,000 but not more than \$50,000, a tax of \$100.00; where the contract price or estimated cost of the undertaking is more than \$50,000.00 but not more than \$100,000.00 a tax of \$200.00; where the contract price or estimated cost of the undertaking is more than \$100,000.00 but not more than \$250,000.00 a tax of \$300.00; where the contract price or estimated cost of the undertaking is more than \$250,000.00 but not more than \$500,-

Annual license tax.

Tax to be paid before entering into contract.

Contract price more than \$10,000 not more than \$50,000.

More than \$50,000 not more than \$100,000.

More than \$100,000 not more than \$250,000.

More than \$250,000 not more than \$500,000.

More than \$500,- 000.	000.00 a tax of \$500.00; where the contract price or estimated cost of the undertaking is more than \$500,000.00 a tax of \$750.00.
Application for license. Information ac- companying appli- cation.	Application for license under this section shall be made to the Commissioner of Revenue and shall be accompanied by the affidavit of the applicant, stating the contract price if known, and if contract price is not known, his estimate of the entire cost of said improvement or structure, and if the applicant proposes to superintend or construct only a part of said improvement or structure, the contract price, if known, or his estimated cost of the part of the project he proposes to superintend or construct.
Projects let under two or more con- tracts considered as one.	In the event the construction of any of the above mentioned improvements or structures shall be divided and let under two or more contracts to the same person, firm or corporation, the several contracts shall be considered as one contract for the purpose of this act, and the Commissioner of Revenue shall collect from such person, firm or corporation, the license tax hereinabove designated, as if only one contract had been entered into for the entire improvement or structure.
Collection of license tax.	
Application for license on enlarge- ment of project.	In the event any person, firm or corporation has procured a license in one of the lower classes above provided for and desires to construct or to superintend the construction of any of the above mentioned improvements or structures, or parts thereof, the completed cost of which is greater than that covered by the license already secured, application shall be made to the Commissioner of Revenue, accompanied by the license certificate held by the applicant, which shall thereupon be surrendered to the Commissioner, and upon paying the difference between the cost of the license surrendered and the price of the license desired, the commissioner shall issue the applicant the license applied for, showing thereon that it was issued on the surrender of the former license and the payment of the additional tax. Such license when paid, shall be good in every county in the State, and except as above provided, only one license shall be annually collected from any person, firm or corporation, and no county, city or town shall charge or collect any additional license tax, greater than \$10.00 from any person, firm or corporation paying the State license tax under this section: <i>Provided, however,</i> that the county in which such contractor resides, and has his or its principal office or place of business, may charge such person, firm or corporation an annual license tax not exceeding \$50.00, and in case such person, firm or corporation is a non-resident, then the county in which such person, firm or corporation first undertakes to construct or superintend the construction of any improvement or structure above mentioned, or any part
License to be surrendered.	
Issue of new license.	
Recitals in new license.	
License good in every county.	
Limit of county or municipal license.	
Proviso: tax in county of resi- dence.	
County tax on non-residents.	

thereof, may charge such person, firm or corporation an annual license tax not exceeding \$50.00. No additional tax shall be levied or collected from any bona fide employee whose employer has paid the tax required by this section.

Provided, no contractor shall be required to pay any sum to bid upon any project.

No additional tax on employee.

Proviso: no tax on bids.

SEC. 123. *Mercantile agencies.*

On every mercantile agency or association operating for profit and doing or soliciting business in this State which has for its object the rating of the commercial status of persons, firms or corporations, the sum of two hundred and fifty dollars, to be paid by the principal office in the State to the Commissioner of Revenue, and no city, town, or county shall levy any additional license tax. Any person representing any mercantile agency which has failed to pay a license tax as above provided shall be guilty of a misdemeanor.

Mercantile agencies.

No municipal or county tax.

Representing unlicensed agencies a misdemeanor.

SEC. 124. *Gypsies or fortune-tellers.*

Every company of gypsies or strolling bands of persons living in wagons or tents or otherwise who trade horses or mules or receive rewards for pretending to tell fortunes, four hundred dollars in each county in which they offer to trade horses or mules or practice any of their crafts, recoverable out of any property belonging to any of the company but nothing herein contained shall be so construed as to exempt them from any indictment or penalties imposed by law, and any other person or persons receiving rewards for pretending to tell fortunes or practicing the art of palmistry, and clairvoyants, shall pay one hundred dollars in each county in which they offer to practice their profession or craft.

Gypsies or fortune tellers trading horses or mules.

Tax in each county.
Recovery.

No exemption from indictment or penalties.

Tax on palmists and clairvoyants.

SEC. 125. *Lightning rod agents.*

Subsection 1. No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale, in this State. The fee for such license, including seal, shall be fifty dollars.

Lightning rod agents.

Brands submitted to and approved by insurance commissioner.

Fee for license.

Subsection 2. Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such

Application for license to general agent.

License to set forth brand.

License fee.

Appointment of local agents.

License fee for each county.

Payment to county.

Application for local agent.

License fee.

Issue and force of license.

Statement of gross receipts.

Tax on receipts.

Itemized list of sales.

County or municipal tax.

Tax on sales exclusive.

License fees and taxes paid into State treasury.

Licenses not transferable.
Valid for only one person.
Revocable for cause.

Agent to exhibit license on demand.

Punishable acts.

Punishment.

applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

Subsection 3. Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars for each such county, which the Insurance Commissioner shall pay to the treasurer of such county. Upon filing application for license of such local agent on a prescribed form, and paying a fee of three dollars for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

Subsection 4. Each general agent shall submit to the Insurance Commissioner semi-annually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents on each one hundred dollars (\$100), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Subsection 5. No county, city, or town shall levy a license or privilege tax exceeding twenty dollars on any dealer having a general office or selling from a receiving point, and no person, firm or corporation paying a tax upon gross sales under this section shall be required to pay a tax on said sale under or by virtue of any other section of this act.

Subsection 6. All licenses, fees, and taxes collected under this section shall, unless otherwise provided, be paid by the Insurance Commissioner into the State Treasury. Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Subsection 7. Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner or of otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200), or six months imprisonment for each offense.

Subsection 8. All licenses issued under this section expire on April first, unless sooner revoked for cause.

SEC. 126. *Hotels.*

On each hotel operated on the American plan and charging more than one dollar and less than two dollars per day, an annual tax of twenty-five cents for each and every room; hotels charging not less than two dollars nor more than three dollars per day, fifty cents per room; hotels charging three dollars per day, and not in excess of four dollars and fifty cents per day, one dollar per room; hotels charging four dollars and fifty cents per day and not in excess of six dollars per day, two dollars and fifty cents per room; hotels charging in excess of six dollars per day and less than seven dollars and fifty cents, three dollars per room; hotels charging seven dollars and fifty cents per day or more per day, four dollars per room. Each hotel run on the European plan shall pay an annual tax of fifty cents on each room for which the charge is one dollar and fifty cents per day or less; on each room for which the charge exceeds one dollar and fifty cents per day, and does not exceed two dollars and fifty cents per day, one dollar and fifty cents; on all rooms for which the charge exceeds two dollars and fifty cents per day and does not exceed four dollars and fifty cents per day, three dollars; on all rooms for which the charge exceeds four dollars and fifty cents per day, four dollars. The office, dining-room, one parlor, the kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel: *Provided*, that one-half of the foregoing taxes shall be collected from resort hotels and boarding houses which are kept open for only six months or less in the year, whether the charges are made at daily, weekly, or monthly rates: *Provided, further*, that this tax shall not apply to boarding houses charging less than ten dollars per week.

Expiration of licenses.

Hotels on American plan:

Charging more than \$1 and less than \$2.

Not less than \$2 nor more than \$3.

Three dollars and not in excess of \$4.50.

Four dollars and fifty cents and not in excess of \$6.

In excess of \$6 and less than \$7.50.

Seven dollars and fifty cents or more.

Hotels on European plan:

Tax on rooms charging \$1.50 or less.

Rooms at over \$1.50 and not over \$2.50.

Rooms at over \$2.50 and not over \$4.50.

Rooms at over \$4.50.

Rooms not counted.

Proviso: resort hotels or boarding houses.

Proviso: boarding houses charging less than \$10 per week.

SEC. 127 *Restaurants, etc.*

Every restaurant, cafe, cafeteria, and each hotel operating dining service on European plan, and each drug store or other place where food is sold as a business shall pay an annual license tax as follows: Those having chairs, stools or benches for less than ten persons, five dollars; those having chairs, stools or benches for more than ten persons and less than twenty-five persons, ten dollars; those having chairs, stools or benches for more than twenty-five persons, and less than fifty persons, twenty dollars; those having chairs, stools or benches, for fifty or more persons, thirty dollars; all other

Restaurants, cafes, cafeterias and hotels operating dining service, drug stores and other places where food is sold as a business.

Accommodations for less than ten persons.

Accommodations for more than 10 and less than 25.

Accommodations for more than 25 and less than 50.

Accommodations for more than 50.

Stands and places where prepared food is sold as a business.

Proviso: places where prepared sandwiches only are sold.

stands or places where prepared food is sold as a business shall pay a tax of \$5.00; and *provided, however*, that drug stores, filling stations and other stands or places where prepared sandwiches only are served shall pay a tax of \$5 under this section.

Cotton compresses.

SEC. 128. *Cotton compresses.*

Every individual, firm, corporation, or association of persons engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars (\$250) on each and every compress.

Billiard and pool tables and bowling alleys.

SEC. 129. *Billiard and pool tables, and bowling alleys.*

Every individual, firm, corporation, or association of persons who shall rent, maintain or own a building wherein there is a table or tables at which billiards or pool is played, or bowling alley or alleys of like kind, shall pay an annual license tax of twenty-five dollars (\$25) on each table or alley operated. *Provided*, this license shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations and Young Women's Christian Associations. *Provided*, that municipalities shall not charge more than double the tax levied by the State: *Provided, however*, that it shall be unlawful for the Commissioner of Revenue to issue a license under this section to any person or corporation to maintain a billiard or pool table or bowling alley outside of incorporated towns or cities or unincorporated villages having police protection, except with the approval of the county commissioners, and all applications for such licenses are hereby required to be filed with the county commissioners at least ten days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or posted at three conspicuous places in the community where the license is to be exercised, for two weeks prior to the action of the county commissioners thereon: *Provided, further*, that notwithstanding the issuance of license by the Commissioner of Revenue hereunder, any city or town shall have the right to prohibit any billiard or pool tables, bowling alley or alleys of like kind within its limits, unless otherwise provided in its charter, and in case the city or town shall exercise the right to prohibit the keeping of a billiard or pool table, then and in that event the Commissioner of Revenue shall refund the tax or the proportion thereof during which the right is not allowed to be exercised bears to the time for which the tax is paid.

Proviso: fraternal organizations exempted.

Proviso: municipal tax.

Proviso: billiard or pool tables or bowling alleys outside of police protection.

Application for license to be filed with county commissioners.

Publication of notice.

Proviso: right of prohibition by cities or towns.

Refund of tax in case of prohibition.

SEC. 130. *Slot machines.*

(a) Every individual, firm, corporation or association operating in this State any slot machine wherein is kept any article to be purchased by depositing any coin or thing of value, and for which may be had any article of merchandise; or any machine wherein may be seen any picture or heard any music by depositing any coin or thing of value; or any slot weighing machine; or any machine for making stencils by the use of contrivances operated by depositing in the machine any coin or thing of value; or any lock operated by slot wherein money or thing of value is to be deposited, shall pay an annual license tax of two dollars and fifty cents (\$2.50) for each and every such machine described in this section requiring a deposit of not more than five cents for each county where set up or operated: *Provided*, that this section shall apply only to such slot machines in which the return is in all cases both fixed and certain.

(b) No license tax shall be levied under this section on slot machines where drinking water is delivered at one cent per glass.

(c) Any person, firm or corporation operating a slot machine of any description for any other purpose than above set forth, or slot machine exhibiting nude or obscene pictures, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

(d) Any machine that requires a deposit of more than five cents, and not more than 10 cents the tax shall be ten dollars (\$10) on each machine for each county where set up or operated.

(e) Any machine that requires a deposit of more than ten cents, the tax shall be \$20 on each machine for each county where set up or operated.

(f) Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when license has been issued for the operation thereof, the sum paid for such license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited.

(g) No county, city or town shall levy or collect a greater tax under this section than the tax provided herein.

SEC. 131. *Bagatelle tables, merry-go-rounds, etc.*

On each bagatelle table, merry-go-round, hobby-horse, switch-back railway, shooting gallery, swimming pool, skating rink or place for any other games or play, with or without name

Slot machines.

Slot machines defined.

License tax.

Proviso: return fixed and certain.

No tax on machines selling water at 1c.

Operating slot machines but for stated purpose misdemeanor.

Punishment.

Tax on machines. Requiring deposit of not more than 5c nor more than 10c.

Deposit of more than 10c.

Presumption of legality.

License not refunded.

County and municipal tax.

Bagatelle tables, merry-go-round, hobby horse, switchback railway, shooting gallery, swimming pool, skating rinks or other places for games or play.

Graduated tax.

Towns of less than 10,000. Cities and towns of more than 10,000.

Securities dealers.

Act defining "securities dealers."

License tax.

In towns less than 5,000.
Towns of more than 5,000 and less than 10,000.
Towns of more than 10,000 and less than 15,000.
Towns of more than 15,000.
No county to levy tax.

Cotton buyers and sellers on commission.

Tax in towns of less than 5,000.
More than 5,000 and less than 10,000.
More than 10,000 and less than 15,000.
Towns of more than 15,000.
Limit of county and municipal tax.

Manufacturers, producers, bottlers and distributors of soft drinks.

Thirty-six spouts or greater capacity.
Thirty-two and less than 36 spouts.

(unless used for private amusement or exercise alone), when permanently located, the following graduated tax shall be paid, to-wit: In cities or towns of less than ten thousand inhabitants, ten dollars (\$10); in all cities or towns of more than ten thousand inhabitants, twenty dollars (\$20).

SEC. 132. *Securities dealers.*

Every dealer in securities as defined in "An Act to provide laws governing the sale of stocks, bonds and other securities in the State of North Carolina, etc.," shall pay for the privilege of transacting such business an annual license tax in towns of less than five thousand inhabitants, twenty-five dollars; in towns of more than five thousand inhabitants and less than ten thousand inhabitants, fifty dollars; in towns of more than ten thousand and less than fifteen thousand inhabitants, one hundred dollars; in towns of more than fifteen thousand inhabitants, two hundred dollars. No county shall levy or collect any tax under this section.

SEC. 133. *Cotton buyers and sellers on commission.*

Every person, firm or corporation buying or selling cotton on commission shall pay for the privilege of transacting business an annual license tax in towns of less than five thousand inhabitants, fifteen dollars; in towns of more than five thousand and less than ten thousand inhabitants, thirty dollars; in towns of more than ten thousand and less than fifteen thousand inhabitants, sixty-five dollars; in towns of more than fifteen thousand inhabitants, one hundred and twenty-five dollars. No county, city or town shall levy or collect any tax under this section exceeding twenty-five dollars (\$25) for the county, and ten dollars (\$10) for the city or town.

SEC. 134. *Manufacturers, producers, bottlers and distributors of soft drinks.*

(a) Every person, firm, corporation or association manufacturing, producing, bottling and/or distributing in bottles or other closed containers, soda water, coca-cola, pepsi-cola, chero-cola, ginger ale, grape and other fruit juices or imitations thereof carbonated, or malted beverages and like preparations commonly known as soft drinks, shall pay a license tax for the privilege of doing business in this State under the following schedule, to-wit:

LOW PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above named beverages is a

36 spouts, or greater capacity, low pressure filler.....	\$300.00
32 and less than 36 spouts, low pressure filler.....	250.00

24 and less than 32 spouts, low pressure filler.....	225.00	Twenty-four and less than 32 spouts.
18 and less than 24 spouts, low pressure filler.....	175.00	Eighteen and less than 24 spouts.
12 and less than 18 spouts, low pressure filler.....	125.00	Twelve and less than 18 spouts.

HIGH PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above named beverages is a Royal (8 head), Shields (6 head), Adriance (6 head), or other high pressure equipment having manufacturers rating capacity of over sixty bottles per minute, \$300.00.

Royal (6 head), Calleson (6 head) or other high pressure equipment having manufacturers rating capacity of over fifty and less than sixty bottles per minute, \$250.00.

Royal (4 head), Adriance (2 head), Shields (2 head) (full automatic) or other high pressure equipment having manufacturers rating capacity of more than forty and less than fifty bottles per minute, \$225.00.

Dixie (Automatic), Shields (2 head hand feed), Adriance (1 head), Calleson (1 head), Senior (high pressure), Junior (high pressure) or Burns or other high pressure equipment having manufacturers rating capacity of more than twenty-four bottles and less than forty bottles per minute, \$75.00.

Single Head Shields, Modern Bond (power), Baltimore (semi-automatic) and all other machines or equipment having manufacturers rating capacity of less than twenty-four bottles per minute, and all foot power bottling machines, \$50.00.

Provided, that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated; *provided*, that where any person, firm, corporation or association has within his bottling plant or place of manufacture more than one bottling machine or equipment unit then such person, firm, corporation or association shall pay the tax as herein specified upon every such bottling machine or equipment unit whether in actual operation or not.

(b) Every person, firm, corporation or association distributing, selling at wholesale, or jobbing, bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State as follows:

- In cities or towns of 30,000 inhabitants or more, \$175.00.
- In cities or towns of 20,000 inhabitants and less than 30,000 inhabitants, \$150.00.
- In cities or towns of 10,000 inhabitants and less than 20,000 inhabitants, \$125.00.

High pressure equipment.

Capacity of over 60 bottles per minute.

Capacity of over 50 and less than 60 bottles per minute.

Capacity of more than 40 and less than 50 per minute.

Capacity of more than 24 and less than 40 bottles per minute.

Capacity of less than 24 bottles per minute.

Proviso: machines and units not specifically mentioned.

Tax on every bottling machine or equipment unit.

Wholesale sellers or jobbers of bottled beverages.

In cities of 30,000 or more.

Cities or towns of 20,000 and less than 30,000.

Cities or towns of 10,000 and less than 20,000.

Cities and towns of 5,000 and less than 10,000.

Cities or towns of 2,500 and less than 5,000.

Rural districts and towns of less than 2,500.

Proviso: tax levy not applicable if paid under subsection "a."

Proviso: only one tax collected.

Application for license and payment of tax.

Only one State tax.

No county tax.

Limit of municipal tax.

No county nor municipal tax on deliveries.

Penalty for doing business without license.

Collection of penalty.

Misdemeanor. Punishment.

Packing houses.

Wholesale dealer owning cold storage.

License tax.

In cities or towns of 5,000 inhabitants and less than 10,000 inhabitants, \$100.00.

In cities or towns of 2,500 inhabitants and less than 5,000 inhabitants, \$75.00.

In rural districts and towns of less than 2,500 inhabitants, \$50.00

Provided, that where the tax levied under subsection (a) of this section has been paid on any of the articles, machines or equipment units enumerated therein, the tax levied under this subsection shall not apply; *provided, further*, that only one tax shall be collected from any person, firm, corporation or association distributing, selling at wholesale, or jobbing any of the articles enumerated in this subsection.

(c) Every person, firm, corporation or association engaged in any business taxed under this section shall before beginning such business apply to the Commissioner of Revenue for a license to carry on such business and shall pay the tax as provided in subsection (a) or (b) of this section.

(d) There shall be only one State tax assessed and collected under the provisions of this section; and no county shall levy a tax on any business taxed under the provisions of this section, nor shall any city or town in which any person, firm, corporation or association, taxed hereunder, has its principal place of business, levy and collect more than one-half of the State tax levied under this section; nor shall any tax be levied or collected by any county, city, or town on account of the delivery of the products, beverages or articles enumerated in subsection (a) and (b) of this section when a tax has been paid under subsection (a) or (b) of this section.

(e) Any person, firm or corporation who shall engage in any business under this section without securing a license as provided for herein and without paying the tax due or to become due under this section, as provided herein, shall be subject to a penalty of one thousand dollars (\$1,000.00), to be collected by the Commissioner of Revenue in an action brought in the Superior Court of Wake County, in addition to other penalties prescribed by statute, and shall be guilty of a misdemeanor and be fined or imprisoned in the discretion of the court.

SEC. 135. *Packing houses.*

Every person, firm, corporation or association engaged in or conducting a meat packing house in this State, and every wholesale dealer in meat packing house products who owns, leases or rents and operates a cold storage warehouse, in connection with said wholesale business, shall pay an annual license tax for the privilege of doing business in this State of

one hundred dollars (\$100) for each county in which said business is carried on. *Provided*, the delivery of any of the products of such packing house or wholesale house shall not constitute doing business under this section: *Provided, further*, that no county, city or town shall levy or collect on such business a tax greater than that levied by the State.

Proviso: delivery of products.

Proviso: county and municipal tax.

SEC. 136. *Newspaper contests.*

Every person, corporation or association that conducts contests and offers a prize or prizes to obtain subscriptions to newspapers, a license tax of one hundred dollars (\$100) for each contest conducted by a weekly, semi- or tri-weekly newspaper, and two hundred dollars (\$200) for each contest conducted by a daily newspaper.

License for conducting contests.

Contests by weekly, semi-weekly and tri-weekly papers.

Contests by dailies.

SEC. 137. *Persons, firms or corporations selling certain oils.*

Each person, firm, or corporation selling illuminating oil, lubricating oil, benzine, naphtha, or gasoline in this State shall pay an annual license tax to the Commissioner of Revenue, on or before the first day of July in each year, for the twelve months preceding the first day of June, where the gross sales exceed five thousand dollars (\$5,000), one per centum upon such gross sales. The said amount of sales shall be returned to the Commissioner of Revenue by the general manager of the said oil company, if a corporation, and if a natural person, by him, and duly sworn, upon forms to be prepared by the Commissioner of Revenue for that purpose. Any person, firm, or corporation subject to this license tax and doing business in this State without having paid such license tax shall be liable to a penalty of one thousand dollars (\$1,000), and in addition thereto to double the tax imposed by this section. No county shall impose any tax under this section upon the business of oil dealers. Any city or town in which there is located an agency, station or warehouse for the distribution or sale of such oils may levy a license or privilege tax not exceeding \$25.00 under this section: *Provided, however*, that no license or privilege tax other than the license tax of \$25.00 to cities and towns permitted hereunder shall be collected for the privilege of engaging in the business herein mentioned from any person, firm or corporation paying the inspection fees or charges provided for under article 14 of chapter 84 of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto.

Dealers in oils.

Date for payment.

Amount of sales.

Tax on sales.

Return of sales.

Forms.

Penalty for doing business without license.

No county tax.

Municipal tax.

Proviso: payment of inspection fees.

SEC. 138. *Building and loan associations.*

That on every building and loan association an annual privilege tax of twelve cents on each one hundred dollars paid

Building and loan associations.

Privilege tax on payments on shares

into and held by such association on account of shares in said association issued and outstanding on December thirty-first of the preceding year as shown by reports of such association to the Insurance Commissioner. That said tax shall be payable to and collected by the Insurance Commissioner for the benefit of the State and the county, city or town in which said association is located, and paid over to the treasurer or sheriff of each, one-half to the State, one-fourth to the county, and one-fourth to the city or town: *Provided*, that the taxes collected under this section shall be due and payable to the Insurance Commissioner on March first of each year. It is understood that one-third of the amount collected for the State is to provide an appropriation for examination of such associations by the Insurance Department.

SEC. 139. *Pressing clubs and dry-cleaning plants.*

Plants liable for tax.

Every person, firm, or corporation engaged in pressing or dry-cleaning clothing, and having in their employ not more than three persons shall pay an annual license tax of ten dollars (\$10); and those engaged in such business, and having more than three persons in their employ shall pay an annual license tax of twenty dollars (\$20); and in all towns or cities where the number of inhabitants exceeds ten thousand, the amounts above named shall be doubled as a tax under this section. This section shall not apply to any bona fide student of any college or university of the State operating a pressing and dry-cleaning business during the school term of said college or university, at said college or university, and while he is in attendance thereupon as a student.

Tax in towns and cities of more than 10,000.

Students in colleges and university not liable.

Barber shops.

SEC. 140. *Barber shops.*

Tax on each chair.

(a) Every person, firm or corporation conducting a barber shop shall pay two dollars per annum for each barber chair maintained in the business.

Beauty shops or parlors.

(b) Each and every person engaged in conducting what is commonly known as a beauty shop or parlor in any office, hotel or other place shall pay an annual license tax of two dollars (\$2) for each person employed in the work of such shop or parlor.

Shoe-shine parlors.

SEC. 141. *Shoe-shine parlor.*

Two operators or less.

Exceeding two and less than six.

Every individual, firm, or corporation who shall maintain or operate a place of business wherein there is operated a shoe-shine parlor or stand or chair, shall pay an annual tax as follows: Where the number of chairs or operators is two or less, five dollars (\$5); where the number of chairs or operators exceeds two and is less than six, ten dollars (\$10); where

the number of chairs or operators is more than six and does not exceed ten, twenty dollars (\$20); where the number of chairs or operators exceed ten, thirty dollars (\$30): *Provided*, that this section shall not apply to any place of business charging five cents or less for shining a pair of shoes or boots.

More than six and less than ten,
Exceeding ten.

proviso: places charging 5c or less for shining.

SEC. 142. *Tobacco warehouses.*

Every person, firm, or corporation operating a warehouse in which leaf tobacco is sold upon commission shall, on or before the thirty-first day of May of each year, obtain a license from the Commissioner of Revenue for the privilege of operating such warehouse for the next ensuing year. Such license shall be a personal privilege and shall not be transferable, nor shall any abatement be made in the tax. The license shall be for twelve months, and shall expire on the thirty-first day of May of the year following: The tax which shall be paid for such license shall be as follows: If in a warehouse in which one million pounds of leaf tobacco or less was sold the previous year, twenty-five dollars (\$25); if in a warehouse where more than one million pounds of leaf tobacco and less than two million pounds was sold the previous year, the tax shall be fifty dollars (\$50); if in a warehouse where two million pounds of leaf tobacco and less than three million pounds of leaf tobacco was sold the previous year, the tax shall be one hundred and twenty-five dollars (\$125); if in a warehouse where more than three million pounds of leaf tobacco was sold the previous year and less than four million pounds, the tax shall be two hundred dollars (\$200); if in a warehouse where more than four million pounds of leaf tobacco was sold the previous year and less than five million pounds, the tax shall be three hundred dollars (\$300); if in a warehouse where more than five million pounds of leaf tobacco was sold the previous year, the tax shall be five hundred dollars (\$500). The Commissioner of Agriculture shall certify to the Commissioner of Revenue on or before the thirtieth day of May of each year the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds sold by such person, firm, or corporation for the preceding year ending on said date. The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which shall have failed to make reports of the tobacco sold by such warehouse, and the solicitor shall prosecute any such person, firm, or corporation under the provisions of this act. In computing the amount of tobacco sold in any warehouse for the purposes of this section, the total number of pounds sold, including resales, shall be used.

Warehouse selling tobacco on commission.

License date.

License personal and not transferable.

No abatement to be made.

Duration and expiration of license.

Graduated tax.
On sales of one million pounds or less.

One million pounds and less than two million.

Two million pounds and less than three million.

More than three million pounds and less than four million pounds.

More than four million pounds and less than five million.

More than five million pounds.

Certificate from commissioner of agriculture to commissioner of finance.

Report to solicitors of failure to report.

Solicitor to prosecute

Resales included in computing sales.

Examination of
books of ware-
house.

The Commissioner of Revenue or his deputies shall have the right to examine the books of any warehouse for the purpose of verifying the reports made by such warehouse and ascertaining the number of pounds of leaf tobacco which shall have been sold by such warehouse.

Violation of act
misdemeanor.

Any person, firm, or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined in the discretion of the court.

Punishment.

No county nor
municipal tax.

No county, city or town shall levy any additional tax under this section.

Newsdealers on
trains.

SEC. 143. *Newsdealers on trains.*

Operation on less
than 300 miles of
railroad.

Upon all persons, companies, or corporations carrying on the business of selling books, magazines, papers, fruits, confections or other articles of merchandise on railroad trains in this State, an annual license tax as follows: Where such news company operates on less than three hundred miles of railroad or railroads, two hundred and fifty dollars (\$250); where such news company operates on three hundred miles and less than five hundred miles of railroad or railroads, five hundred dollars (\$500); where such news company operates on five hundred miles or more of railroad or railroads, one thousand dollars (\$1,000). No county or municipality shall have authority to levy any tax for the privilege of carrying on said business.

Operation on 300
miles and less than
500.

On 500 miles or
more.

No county nor
municipal tax.

Soda fountains.

SEC. 144. *Soda fountains.*

In towns of less
than 1,000.
In towns of 1,000
and less than
5,000.
In towns of 5,000
and less than
10,000.
In towns of
10,000 and less
than 15,000.
In towns of 15,000
and less than
25,000.
In towns of 25,000
or more.

On each soda fountain operated by any person, firm, or corporation an annual tax as follows: In towns of less than one thousand inhabitants, five dollars (\$5); in towns of one thousand inhabitants and less than five thousand, ten dollars (\$10); in towns of five thousand inhabitants and less than ten thousand, fifteen dollars (\$15); in towns of ten thousand inhabitants and less than fifteen thousand, twenty dollars (\$20); in towns of fifteen thousand inhabitants and less than twenty-five thousand, thirty dollars (\$30); in towns of twenty-five thousand or more inhabitants, forty dollars (\$40). On each stand at which soft drinks are carbonated and sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail there shall be an annual tax of five dollars (5). No county shall levy any tax under this section and no city or town more than one-half the tax levied under this section. Nothing in this section shall be construed to authorize the sale of soft drinks containing cocaine or any of its salts or derivatives.

Stands where soft
drinks are carbon-
ated or sold, and
bottled carbonated
drinks are sold.
No county tax
allowed.

Municipal tax half
of State tax.

Dealers in pistols
and cartridges.

SEC. 145. *Dealers in pistols, etc.*

Every merchant, storekeeper, or dealer who shall keep in stock, sell, or offer for sale, any pistol and metallic pistol car-

tridges or cartridges used in pistols, shall pay an annual tax of fifty dollars (\$50); and every such dealer who shall keep in stock or offer to sell any bowie-knife, dirk, dagger, slung shot, leaded cane, or brass, iron, or metallic knuckles, shall pay an annual license tax of two hundred dollars (\$200). A separate license shall be secured for each place where the business is transacted. That dealers in metallic cartridges only shall pay only one-fourth of said tax, and that dealers in .22 cartridges only shall pay a tax of two dollars.

Annual tax.

Dealers keeping bowie-knives, dirks, daggers, slung shots, loaded canes or brass, iron or metallic knuckles. Separate license for each place of business. Dealers in metallic cartridges only. Dealers in .22 cartridges only.

SEC. 146. *Dealers in cap pistols, fireworks, etc.*

Every merchant, storekeeper, or dealer selling or offering for sale cap pistols, fireworks or other fireworks, shall pay an annual license tax of one hundred dollars. Every merchant, storekeeper, or dealer selling or offering for sale blank cartridge pistols shall pay an annual license tax of two hundred dollars (\$200). A separate license shall be secured for each place where sales are made.

License tax for sale of cap pistols, firecrackers and other fireworks.

Blank cartridge pistols.

Separate license for each place.

SEC. 147. *Pianos and organs.*

Every person, firm or corporation selling pianos or organs in this State shall pay an annual license tax to the Commissioner of Revenue of one hundred dollars (\$100); every person, firm, or corporation selling graphophones, victrolas, or other instruments using disc or cylinder records, in this State, shall pay an annual license tax of fifty dollars (\$50): *Provided*, in towns of less than 1,000 inhabitants and in rural sections said license tax shall be twenty-five dollars (\$25); every person, firm, or corporation selling graphophones or victrola records or player piano rolls only, shall pay an annual license as follows: In cities or towns of less than one thousand inhabitants, five dollars (\$5); in cities or towns of more than one thousand inhabitants and less than five thousand, ten dollars (\$10); in cities or towns of more than five thousand inhabitants and less than ten thousand, twenty dollars (\$20); in cities or towns of more than ten thousand inhabitants, and less than twenty thousand, thirty dollars (\$30); in cities or towns of more than twenty thousand inhabitants, fifty dollars (\$50); and every person, firm, or corporation selling radio instruments or radio instrument accessories in this State shall pay an annual license tax of fifty dollars (\$50). The license tax imposed under this section shall be due and payable on June first and shall expire on May thirty-first of the succeeding year. Any person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, or radio instruments, or radio instrument accessories, any one or all of them, without having

License for selling pianos or organs.

License for selling graphophones, victrolas and like instruments.

Proviso: license in small towns and rural sections.

License for selling records or rolls only.

Cities and towns of less than 1,000.

More than 1,000 and less than 5,000.

More than 5,000 and less than 10,000.

More than 10,000 and less than 20,000.

More than 20,000.

Radio instruments and accessories.

License year.

Penalty for selling without license.

Action for recovery of penalty.

Double license tax.

Traveling agents.
Fee for agents.

Duplicates for agents.

Duplicate to contain name of agent—non-transferable.

Agent to sell only instruments authorized by principal.

License good in any county.

County tax on agents.

No municipal tax on agents.

paid the license tax required by this section shall be subject to a penalty of two hundred and fifty dollars (\$250), to be recovered by the Commissioner of Revenue in a civil action in the Superior Court of Wake County, and shall also pay double the license taxes required by this section for the year then current. Any person, firm, or corporation taking out license under this section, may employ traveling agents and secure a duplicate copy of said license for each agent by paying a fee of ten dollars (\$10) to the Commissioner; each duplicate so issued is to contain the name of the agent to whom it is issued, and the same is to be non-transferable. An agent holding such duplicate copy of license is licensed thereby to sell only the instrument authorized to be sold by the holder of the original license, and shall be good in any county in the State. The county in which the agent holding the duplicate license does business may impose a license tax of five dollars (\$5). No city or town shall levy a license or privilege tax in excess of one-half that levied by the State.

SEC. 148. *Fur dealers.*

Fur dealers subject to license tax.

Amount of tax.

County and municipal tax.

Tax on peddlers, itinerant buyers and traveling dealers.

State tax.

County tax.

Proviso: tax not required of hunters and trappers.

Nor purchasers from licensed dealers not maintaining place of business.

All persons, dealers or corporations who buy raw furs, pelts or skins of fur-bearing animals, and whose fur business exceeds one thousand five hundred dollars per annum, shall pay annually to the State a license tax of fifty dollars, and the counties, cities and towns in which they do business may charge and collect license taxes from such dealers not in excess of one-half of the State tax; and peddlers or itinerant buyers, or traveling dealers in furs, pelts and skins of fur-bearing animals shall pay a license tax of one hundred dollars to the State and to each county in which they buy or do business fifty dollars annually, to be collected by the sheriff of such county. *Provided*, that this section shall not apply to those who hunt, catch or trap the animal whose fur, or skin or pelt is offered for sale, or to those who buy from licensed dealers only and who do not maintain a place of business in this State.

Jobbers and retailers of tobacco and tobacco products.

SEC. 149. *Tobacco and cigarette jobbers and retailers.*

Tax in rural districts and small towns.

Tax in towns with 1,000 or more inhabitants.

No county to levy tax.

Municipal tax one-half of State.

Every person, firm, corporation or association jobbing or retailing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff and all other tobacco products shall pay an annual license tax of five dollars (\$5) outside of incorporated towns and inside of incorporated towns of not more than one thousand inhabitants, and ten dollars (\$10) in other incorporated towns. No county shall levy any tax upon such wholesale or retail dealers, and no city or town shall levy a license tax or privilege tax upon such wholesale or retail dealers in excess of that levied by the State.

SEC. 150. *Laundries.*

On every person, firm, or corporation engaged in the business of operating a laundry, where steam, electricity or other motive power is used, an annual license tax in cities and towns of five thousand inhabitants or less, ten dollars (\$10); in cities of over five thousand and less than ten thousand inhabitants, fifteen dollars (\$15); in cities of over ten thousand inhabitants and less than fifteen thousand, twenty-five dollars (\$25); in cities of over fifteen thousand inhabitants and less than twenty thousand, thirty dollars (\$30); in cities of over twenty thousand inhabitants, and less than twenty-five thousand, thirty-five dollars (\$35); in cities of over twenty-five thousand inhabitants, forty dollars (\$40). No county shall levy a tax upon parties engaged in this business, and cities and towns shall not levy a tax in excess of that levied by the State.

Laundries.

In cities and towns of 5,000 and less than 10,000.
 More than 5,000 and less than 10,000.
 More than 10,000 and less than 15,000.
 More than 15,000 and less than 20,000.
 More than 20,000 and less than 25,000.
 More than 25,000.
 No county tax.
 Municipal tax not to exceed State tax.

SEC. 151. *Outdoor advertising business.*

No person, firm, partnership or corporation shall engage in the business of outdoor advertising by means of sign boards, poster boards or painted bulletins erected either upon the ground or on walls or roofs of buildings, until such person, firm, copartnership or corporation shall make application to and receive from the Commissioner of Revenue a license to carry on said business of outdoor advertising in each city, town or other place in which such sign boards, poster boards or painted bulletins are maintained.

Engaging in business without license forbidden.

Every person, firm, copartnership or corporation shall set forth in its application for license the name of every incorporated city or town within which or adjacent to which it is maintaining outdoor advertising sign boards, poster boards or painted bulletins within the State of North Carolina and it shall be the duty of every person, firm, copartnership or corporation owning or maintaining outdoor advertising signs within the State to have its imprint, showing the name of the person, firm, copartnership or corporation owning or maintaining the same and of sufficient size to be plainly legible, affixed permanently to each such sign-board, poster board or painted bulletin.

Statements in application for license.

Name of owner on sign boards.

Poster boards or painted bulletins.

Every person, firm, copartnership or corporation engaged in the business of outdoor advertising, shall pay an annual license tax as follows:

License tax.

In cities or towns of five thousand inhabitants and less, five dollars.

In cities or towns of 5,000 or less.

In cities and towns of over five thousand inhabitants and less than ten thousand, ten dollars.

Over 5,000 and less than 10,000.

Over 10,000 and less than 15,000.

Over 15,000 and less than 20,000.

Over 20,000 and less than 25,000.

Over 25,000 and less than 35,000.

Over 35,000.

Outside of incorporated towns.

Provido: no county tax to be levied. Limit of municipal tax.

Provido: seizure and removal of structure for non-payment of tax.

Sale at auction.

Application of proceeds.

Automatic service stations.

Retail selling or delivery of accessories.

Tax in incorporated communities or rural or in cities or towns of less than 2,500 inhabitants.

Of 2,500 and less than 5,000.

Of 5,000 and less than 10,000.

Of 10,000 and less than 20,000.

Of 20,000 and less than 30,000.

Of 30,000 or more.

Provido: license tax for each place of business.

In cities and towns of over ten thousand and less than fifteen thousand, fifteen dollars.

In cities and towns of over fifteen thousand inhabitants and less than twenty thousand, twenty dollars.

In cities and towns of over twenty thousand inhabitants and less than twenty-five thousand, twenty-five dollars.

In cities and towns of over twenty-five thousand inhabitants and less than thirty-five thousand, thirty dollars.

In cities and towns of over thirty-five thousand inhabitants, fifty dollars.

Outside of incorporated towns a state tax of five dollars for each county.

Provided, that no county shall levy a tax under this section, and cities and towns shall not levy a tax exceeding the tax levied by the State.

Provided, further, that if any person, firm, copartnership or corporation shall fail or neglect to comply with all of the terms and conditions of this section, and pay the tax within sixty days, after notice, of such failure, the Commissioner of Revenue, or his duly authorized deputy or deputies, shall have full power and authority to seize and remove the structures erected by such delinquent person, firm, copartnership or corporation and sell the same at public auction and apply the proceeds of such sale to the payment of taxes due and unpaid.

SEC. 153. *Automobile and motorcycle dealers and service stations.*

(a) Automotive service stations.

Every person, firm or corporation engaged in the servicing, storing, painting or upholstering of motor vehicles, trailers, or semi-trailers or engaged in the retail selling or delivery of tires, tools, batteries, electrical equipment, automotive accessories or supplies, motor fuels and lubricants in this State shall pay an annual license tax as follows: In unincorporated communities or rural sections and in cities or towns of less than twenty-five hundred inhabitants, ten dollars (\$10); in cities or towns of twenty-five hundred and less than five thousand inhabitants, fifteen dollars (\$15); in cities or towns of five thousand and less than ten thousand inhabitants, twenty dollars (\$20); in cities or towns of ten thousand and less than twenty thousand inhabitants, thirty dollars (\$30); in cities or towns of twenty thousand and less than thirty thousand inhabitants, forty dollars (\$40); in cities or towns of thirty thousand or more inhabitants, fifty dollars (\$50): *Provided*, that such license tax shall be paid for each place of business so

operated: *Provided, further*, that in rural sections where the service station sells only gasoline and lubricants the tax shall be five dollars (\$5) per pump.

Proviso: rural station selling only gas and lubricants.

No additional tax shall be levied or collected from any employee or salesman whose employer has paid the tax required by this section.

No additional tax on salesmen.

No county shall levy more than one-fourth the tax herewith levied on each place of business located therein, with the exception that this tax shall in no case in rural sections be less than five dollars (\$5) and in towns and cities less than ten dollars (\$10).

Limit of county tax.

Minimum in rural sections and towns and cities.

(b) Motorcycle dealers.

Every person, firm or corporation engaged in buying, selling, distributing or exchanging motorcycles or motorcycle supplies shall pay an annual license tax as follows: In cities or towns of less than twenty-five hundred inhabitants and in unincorporated communities or rural sections, ten dollars (\$10); in cities or towns of twenty-five hundred and less than five thousand inhabitants, fifteen dollars (\$15); in cities or towns of five thousand and less than ten thousand inhabitants, twenty dollars (\$20); in cities or towns of ten thousand and less than twenty thousand inhabitants, twenty-five dollars (\$25); in cities or towns of twenty thousand and less than thirty thousand inhabitants, thirty dollars (\$30); in cities or towns of thirty thousand or more inhabitants, forty dollars (\$40): *Provided*, that such license tax shall be paid for each place of business so operated. Any motorcycle dealer paying license tax under this section shall be permitted to buy, sell or deal in bicycles and bicycle supplies without paying an additional license tax.

Motorcycle dealers.

In cities or towns of less than 2,500 and unincorporated communities and rural sections.

In cities or towns of 2,500 and less than 5,000.

In cities or towns of 5,000 and less than 10,000.

In cities and towns of 10,000 and less than 20,000.

In cities or towns of 20,000 and less than 30,000.

In cities and towns of 30,000 or more.

Proviso: license tax for each place operated.

Dealers licensed under this section may deal in bicycles and bicycle supplies.

No additional tax shall be levied or collected from any employee or salesman whose employer has paid the tax required by this section.

No additional tax on employees and salesmen.

No dealer will be issued dealers' tags until the license under this section is paid.

Tags not issued until license is paid.

No county shall levy more than one-fourth the tax herewith levied on each place of business located therein, with the exception that this tax shall in no case be less than ten dollars (\$10).

Limit of county tax.

(c) Automotive equipment and supply dealers at wholesale.

Every person, firm or corporation engaged in buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies at wholesale shall pay an annual license tax as follows: In cities or towns of less than twenty-five hundred inhabitants and in unincorporated communities or rural sections, twenty-five dollars (\$25); in cities or towns

Wholesale automotive and supply dealers.

In cities and towns of less than 2,500 and unincorporated communities and rural sections.

Cities and towns of 2,500 and less than 5,000.
 Cities and towns of 5,000 and less than 10,000.
 Cities and towns of 10,000 and less than 20,000.
 Cities and towns of 20,000 and less than 30,000.
 Cities and towns of 30,000 or more.
 Proviso: license for each place of business.
 "Wholesale" defined.

No additional tax for employees or salesmen.

Limit of tax.

Motor vehicle dealers.
 Enumeration of details of business.

In cities or towns of less than 2,500 and in unincorporated communities and rural sections.

In cities and towns:

Of 2,500 and less than 5,000.

Of 5,000 and less than 10,000.

Of 10,000 and less than 20,000.

Of 20,000 and less than 30,000.

Of 30,000 or more.
 Proviso: license for each place of business.

Proviso: dealers in motor fuels and lubricants exclusively.

Employees and salesmen not subject to tax.

of twenty-five hundred and less than five thousand inhabitants, thirty dollars (\$30); in cities or towns of five thousand and less than ten thousand inhabitants, fifty dollars (\$50); in cities or towns of ten thousand and less than twenty thousand inhabitants, seventy-five dollars (\$75); in cities or towns of twenty thousand and less than thirty thousand inhabitants, one hundred dollars (\$100); in cities or towns of thirty thousand or more inhabitants, one hundred and twenty-five dollars (\$125): *Provided*, that such license tax shall be paid for each place of business so operated.

For the purpose of this section the word "wholesale" shall apply to those who buy direct from manufacturers or jobbers for the purpose of resale to retail dealers, or who sell otherwise than to the consumer.

No additional tax shall be levied or collected from any employee or salesman whose employer has paid the tax required by this section.

No county shall levy more than one-fourth the tax herewith levied on each place of business located therein, with the exception that in no case shall this tax be less than ten dollars (\$10).

(d) Motor vehicle dealers.

On every person, firm or corporation engaged in buying, selling, distributing, servicing, storing or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment and supplies in this State an annual license tax shall be levied as follows: In cities or towns of less than twenty-five hundred and in unincorporated communities or rural sections, fifty dollars (\$50); in cities or towns of twenty-five hundred, and less than five thousand inhabitants, seventy-five dollars (\$75); in cities or towns of five thousand and less than ten thousand inhabitants, one hundred and ten dollars (\$110); in cities or towns of ten thousand and less than twenty thousand, one hundred and forty dollars (\$140); in cities or towns of twenty thousand and less than thirty thousand, one hundred and seventy-five dollars (\$175); in cities or towns of thirty thousand or more inhabitants, two hundred dollars (\$200): *Provided*, that such license tax shall be paid for each place of business so operated. *Provided*, that any person, firm or corporation dealing exclusively in motor fuels and lubricants and paying the license tax provided by subsection (a), shall not be subject to any tax under subsections (b), (c), and (d) of this section.

No additional tax shall be levied or collected from any employee or salesman whose employer has paid the tax required by this section.

No dealer will be issued dealers' tags until the license under this section is paid.

Dealers' tags not issued until license is paid.

No county shall levy more than one-fourth the tax herewith levied on each place of business located therein, with the exception that in no case shall this tax be less than twenty dollars (\$20).

Limit of county tax.

SEC. 154. *Emigrant agents.*

On every person, firm, or corporation engaged in procuring laborers for employment out of the State, an annual license tax of five hundred dollars (\$500) for each county in which such person, firm, or corporation does business, the same to be collected by the Commissioner of Revenue. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than five hundred dollars (\$500) or imprisoned, in the discretion of the court.

Emigrant agents defined.

License tax.

Collection by commissioner.

Violation of section misdemeanor.

Punishment.

SEC. 155. *Plumbers, steam and gas pipe fitters and electricians.*

On every person, firm or corporation engaged in business as a plumber, steam or gas-pipe fitter, or installing electrical equipment, and having had in their employ an average of not more than three persons for the previous year, an annual license tax of twenty dollars; and upon those engaged in such business and having had in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of fifty dollars; and upon those having an average of more than six persons employed for the previous year, one hundred dollars.

Plumbers, steam and gas fitters and electricians.

Persons subject to tax defined.

License tax on business of not more than three employees.

Of more than three and not more than six.

Of more than six.

SEC. 156. *Trading stamps.*

An annual license tax for the State upon the business of issuing, selling, or delivering trading stamps or checks, receipts, certificates, tokens, or other similar devices to persons engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, or premium or as an inducement to secure trade or patronage, and that the corporation, firm or association, or person selling or delivering the same will give to the persons presenting, or possessing the same, money or other thing of value, or any concession or preference in any way on account of the possession or presentation thereof, is hereby assessed against and imposed upon each corporation, firm, association, or person engaged in such business, of two hundred dollars (\$200); that nothing in this act shall be construed to apply to a manufacturer or to a merchant who sells the goods of such manufacturer from offering to present to the purchaser or customer,

Business defined.

License tax assessed and imposed.

Gifts of certain value as inducement to purchase goods.

Proviso: limit of county and municipal tax.

a gift of certain value as an inducement to purchase such goods: *Provided*, that no county, city, or town shall charge more than one hundred dollars (\$100).

SEC. 157. *Process tax.*

Process tax on indictment or criminal proceedings.

On every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the costs shall pay a tax of two dollars (\$2): *Provided*, this tax shall not be required to be paid by the county in any case where the county is required to pay the costs. At the time of suing out a summons in a civil action in the Superior Court, or other court of record, or the docketing of an appeal from a lower court in that court, the plaintiff or the appellant shall pay a tax of two dollars (\$2): *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal in forma pauperis. *Provided, further*, only one tax shall be collected in any one case: *Provided, further*, that in cases brought in forma pauperis the said tax shall be included in the bill of cost when said costs are taxed against the defendant, and when such costs are paid the tax shall be collected and remitted by the clerk to the Commissioner of Revenue. *Provided, further*, that no county, city, town or other municipal corporation shall be required to pay said tax upon the institution of any action by such county, city, town or other municipal corporation, but that whenever such plaintiff shall recover in any such action, there shall be included as part of the cost and collected from the defendant such tax of two dollars. This tax shall be collected by the Clerk of the Superior or other court in all cases described herein, and on the first Monday in April, the first Monday in July, the first Monday in October, and the first Monday in January of each and every year he shall report to the Commissioner of Revenue sworn statements in detail, showing the number of the case on the docket and the name of the plaintiff or appellant in civil actions or the defendant in criminal actions, and accompany such sworn statement and report by the amount of such taxes collected by him in the preceding quarter. In case the party paying the aforesaid costs in civil actions shall recover in the final decision of the case, then such costs so paid by him shall be retaxed against and paid by the losing party, plus five per cent which the clerk may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary: *Provided*, that this section shall not apply to cases in jurisdiction of magistrates' courts, whether civil or criminal. No tax shall be demanded or collected under this section for the docketing

Proviso: tax not a charge on county.

Deposit with summons in civil actions and on docketing appeal.

Proviso: suits in forma pauperis.

Proviso: only one tax in one case.

Proviso: tax in cases brought in forma pauperis included in costs taxed against defendant.

Tax collected and remitted to commissioner of revenue.

Proviso: counties, cities, towns and other municipal corporations not charged with tax.

Tax collected from defendant on recovery by municipal corporation.

Tax collected by clerk of court. Quarterly settlements.

Details of report.

Taxes collected to a company report.

Cost paid by winning party to be re-taxed and paid by loser.

Allowance for clerk.

Proviso: cases in jurisdiction of magistrates. Tax not collected for docketing transcripts of judgments.

in the Superior Court of a transcript or a judgment rendered by any other court whether of record or not.

SEC. 158. *Morris plan or industrial banks.*

Every person, firm, association or corporation operating what is known as a Morris Plan or Industrial Bank in this State, shall pay an annual license tax as follows: When the total resources as of May thirty-first of the previous year are:

Not over \$250,000	\$ 50.00
Over \$250,000 and not over \$500,000	100.00
Over \$500,000 and not over \$1,000,000	150.00
Over \$1,000,000 and not over \$2,000,000	200.00
Over \$2,000,000 and not over \$5,000,000	300.00
Over \$5,000,000	400.00

Provided, that any such bank not having been in operation on June first, a full year, the tax shall be based on the total resources as of the beginning of business: *Provided*, no county shall levy and collect any tax under this section; and no city or town shall levy and collect more than one-half of the amount payable to the State under this section.

Morris plan banks to pay annual license tax.

When total resources are:

Not over \$250,000.
Over \$250,000 and not over \$500,000.
Over \$500,000 and not over \$1,000,000.
Over \$1,000,000 and not over \$2,000,000.
Over \$2,000,000 and not over \$5,000,000.
Over \$5,000,000.

Proviso: tax on resources as of beginning of business.

Proviso: no county to levy tax. Municipal tax not to exceed one-half of state tax.

SEC. 159. *On each marriage license, three dollars.*

The tax on marriage licenses shall be three dollars, and shall be paid to the register of deeds. It shall be the duty of the register of deeds of each county to render semi-annually within three days after the first Monday in June and December, to the Commissioner of Revenue sworn statements in detail of the taxes received by him under this section, and at the same time pay him the money thus received. The counties may levy one dollar upon marriage licenses, the same to be collected by the register of deeds and accounted for to the county treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

Tax on marriage licenses.

Register of deeds to report semi-annually.

Payment to accompany report.

County tax, collection and settlement.

SEC. 160. *Marble yards.*

Every person, firm or corporation manufacturing, erecting, jobbing, selling or offering for sale, monuments, markers, tablets or gravestones of any description shall pay an annual license tax as follows:

In towns of not more than 2,000 inhabitants, \$10.00.

In towns of more than 2,000 but not more than 5,000 inhabitants, \$15.00.

In towns of more than 5,000 but not more than 10,000 inhabitants, \$20.00.

In towns of more than 10,000 but not more than 15,000 inhabitants, \$25.00.

Marble yards defined.

License tax.

In towns of:
Not more than 2,000.

More than 2,000, not more than 5,000.

More than 5,000, not more than 10,000.

More than 10,000, not more than 15,000.

More than 15,000,
not more than
20,000.

More than 20,000,
not more than
25,000.

More than 25,000.
No county to levy
tax.

In towns of more than 15,000 but not more than 20,000 inhabitants, \$30.00.

In towns of more than 20,000 but not more than 25,000 inhabitants, \$35.00.

In towns of more than 25,000 inhabitants, \$40.00.

Provided no county shall levy any tax under this section.

SEC. 161. *Manufacturers of Ice Cream.*

Wholesale dealers
to pay tax for each
factory or place of
storage and dis-
tribution.

In cities, towns
or unincorporated
places having popu-
lation of less than
5,000.

In cities or towns
having population:
Of 5,000 or more
and less than
10,000.
Of 10,000 or more
and less than
15,000.
Of 15,000 or more.

Branch or chain
stores.

Any person, firm or corporation engaged in the business of manufacturing ice cream for sale at wholesale shall pay a license tax for each factory or place where ice cream is stored for distribution by the manufacturer and distributed therefrom at wholesale, as follows:

In cities or towns, or unincorporated places having a population of less than 5,000, \$25; in cities or towns having a population of 5,000 or more, and less than 10,000, \$50; in cities or towns having a population of 10,000 or more, and less than 15,000, \$75; in cities and towns having a population of 15,000 or more, \$100.

SEC. 162. *Branch or chain stores.*

License tax for
each store or mer-
cantile establish-
ment.

That any person, firm, corporation or association operating or maintaining within this State, under the same general management, supervision or ownership, six or more stores or mercantile establishments, shall pay a license tax of \$50 for each such store, or mercantile establishment in the State, for the privilege of operating or maintaining such stores or mercantile establishments.

Dealers in patent
rights and
formulas.

SEC. 163. *Dealers in patent rights and formulas.*

License tax for
each county.

Collection.

On every person, firm, or corporation selling or offering for sale any patent right or formula, an annual license tax of ten dollars (\$10) for each and every county to be collected by the Commissioner of Revenue.

SEC. 164. *On U-Drive-It, passenger cars and trucks.*

U-Drive It
defined.

(a) Every person, firm or corporation, their lessees, trustees or receivers keeping automobiles for rent or lease to others for what is termed U-Drive-It or drive yourself purposes for the transportation of persons over the public highways shall pay the following license tax, to-wit:

License tax.

Passenger vehicle.

Capacity for five
passengers or more.

Capacity of less
than five passen-
gers.

For each motor propelled passenger vehicle of five-passenger capacity or over, the sum of twenty (\$20.00) dollars per annum, and for each motor propelled passenger vehicle of less than five-passenger capacity the sum of ten (\$10.00) dollars per annum. The license tax imposed upon motor vehicles by this subsection shall be ascertained, determined, assessed, col-

lected and paid into the general funds of the State by the Revenue Commissioner. No county, city or town shall impose on such vehicles a tax of more than one-fourth of the tax imposed by this subsection, but such vehicles shall not be exempt from the payment of the license tax imposed by Article 3, chapter 55, section 2612 of the Consolidated Statutes and amendments thereto.

(b) Every person, firm or corporation, their lessees, trustees or receivers keeping other motor vehicles, trucks, tractors, trailers or semi-trailers, for rent or lease to others for what is termed U-Drive-It or drive yourself purposes for the transportation of property over the public highways, shall pay the following license tax, to-wit:

For each motor propelled vehicle, truck, tractor, trailer or semi-trailer used for transporting property, ten (\$10) dollars per ton for the rated carrying capacity or fraction of a ton thereof, for such vehicles with carrying capacity of one ton or less; fifteen (\$15.00) dollars per ton of the rated carrying capacity or fraction of a ton thereof for vehicles with a rated capacity of more than one ton and not exceeding two tons, and twenty (\$20.00) dollars per ton of the rated carrying capacity or fraction of a ton thereof, for such vehicle with a rated carrying capacity of more than two tons, per annum, the tonnage to be determined by the manufacturer's rated carrying capacity for each vehicle. The license tax imposed upon motor vehicles by this subsection shall be ascertained, determined, assessed, collected and paid into the general funds of the State by the Revenue Commissioner. No county, city or towns shall impose on such vehicles a tax of more than one-fourth of the tax imposed by this subsection, but such vehicles shall not be exempt from the payment of the license tax imposed by article 3, chapter 55, section 2612 of the Consolidated Statutes and amendments thereto.

SEC. 165. *Tax on seal affixed by officers.*

Whenever the seal of the State, or the Treasury Department, or other public officer required by law to keep a seal (not including clerks of the courts, other county officers and notaries public) shall be affixed to any paper, the tax shall be as follows, to be paid by the party applying for the same: For the Great Seal of the State, on any commission, two and one-half dollars; on warrants of extradition for fugitives from justice from other states, a reciprocal seal tax and fee shall be charged, i.e., the same fee and seal tax must be collected from the State making requisition which is charged this State for like service; for the seal of the State Department, one dollar, to be collected by the Secretary of State;

Tax to be ascertained, assessed, collected and paid in by corporation commissioner.
Limit of county, city or town tax.

Vehicles not exempt from license tax.

Tax on U-Drive It cars for transportation of property.

License tax.

Tax on each vehicle, truck, trailer or semi-trailer.

Vehicle:
With conveying capacity of one ton or less.

With carrying capacity of one ton and not more than two tons.

With carrying capacity of more than two tons.

License fees to be collected and paid in by commissioner of revenue.

County and municipal tax.

Vehicles subject to license tax.

Seal tax.

Great seal on commissions.

On warrants of extradition reciprocal tax.

Seal of state department.

Seal of state treasurer.

Accounts to be kept and sworn to.

Scroll used in place of seal.

Seals exempt from taxation.

Proviso: fees not charged on commissions to certain employees of State.

To be charged on commissions to notaries public and justices of the peace.

County may levy same license taxes as State except where specifically forbidden.

License to be procured before 31st May or before engaging in business.

Beginning business without license misdemeanor.

Punishment.

Provided minimum fine.

License to be kept posted.

for the seal of the State Treasurer, to be collected by him and accounted for as other public money, one dollar. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof. Whenever a scroll is used in the absence of a seal by any of the said officers the said tax shall be on the scroll. Seals affixed for the use of any county of the State or used on the commissions of officers of the militia, or any other public officer not having a salary, or under the pension law, or under any process of court, shall be exempt from taxation: *Provided*, that no fee shall be charged for the affixing of a seal to any commission issued by the Governor to any person in the employ of the State or to be employed by the State under this section or under section twenty-seven hundred and thirty-seven of the Revisal of nineteen hundred and five, but this shall not be construed to apply to commissions issued to notaries public or justices of the peace.

SEC. 181. *Unless prohibited, county may levy same license tax as State.*

In cases where a specific license tax is levied for the privilege of carrying on any business, trade, or profession, the county may levy the same tax and no more, *provided*, no provisions to the contrary are made in the section levying the specific license tax.

SEC. 182. *License must be procured before beginning business.*

Each person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act shall procure said license annually in advance on or before the thirty-first day of May, or before engaging in the business or practicing the profession for which a tax is levied by this act. Any person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act without first having procured a license therefor shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, in the discretion of the court: *Provided*, the fine shall not be less than twenty per cent of the tax in addition to the tax and the cost.

SEC. 183. *License shall be kept posted where business is carried on.*

It shall be unlawful for any person, firm, or corporation to carry on any business or practice any profession, for which a license is required by this act, without having the special tax license therefor posted in a conspicuous place at the place where such business is carried on. Any person violating the

provisions of this section shall be liable for a penalty of twenty-five dollars (\$25). Penalty.

SEC. 184. *Transacting business without license forbidden.*

It shall be unlawful for any person to carry on or practice any itinerant trade, business, or profession for which a license is required under schedule B of this act without having in his actual possession at the time of so carrying on or practicing said trade, business or profession, said license or duplicate thereof. No officer required to issue license under this act shall have authority to issue a duplicate of any license unless expressly authorized to do so by this act. In case, however, such license is lost or has become so mutilated that it is illegible, the Commissioner of Revenue is authorized to issue a duplicate certificate for which the license tax is paid and stamp upon its face "Duplicate."

Acting without actual possession of license forbidden.

Officers not to issue duplicates but by express authority.

Duplicate issued by commissioner of revenue.

SEC. 185. *Duties of Commissioner of Revenue, sheriffs, and tax collectors in administering this act.*

Except where otherwise provided, the Commissioner of Revenue shall be the agent of the State for the issuing of license and collection of license taxes for the State provided for in Schedule B of this act; and it shall be his duty and the duty of his deputies from time to time to make diligent inquiry to ascertain whether all parties within the various counties who are liable for any such specific tax have paid the same; and if after sixty days from the first day of June any person, firm, or corporation is found to be carrying on any business or practicing any profession for which a license is required by this act, without such license, it shall be the duty of the Commissioner of Revenue and his deputies to demand the immediate payment of the tax, with an additional penalty of twenty per centum (the said penalty not to exceed fifty dollars in any one case) as penalty for failure to procure said license before engaging in such business or practicing such profession, as required by this act; and in default of such immediate payment the Commissioner of Revenue shall certify the same to the sheriff of the county in which said delinquent lives or has his place of business, when such sheriff shall have power, and it shall be his duty to levy upon any personalty or real estate owned by such person, firm or corporation, and sell the same for the payment of said tax, penalty and costs in the same manner as provided by law for levy and sale of property for collection of other taxes; and if sufficient property is not found it shall be his duty to swear out a warrant before some justice of the peace of his county for the violation of this act as provided in this act: *Provided*, that the sheriff shall not be

Commissioner of revenue agent for State.

To make diligent inquiry as to payment of specific tax.

To demand immediate payment of tax with penalty.

Penalty not to exceed \$50.

Commissioner to certify laches to sheriff.

Sheriff to collect by distress.

Sheriff to swear out warrant if property not sufficient.

Proviso: sheriff not liable for false arrest unless acting maliciously.

Providor: commissioner not to issue license after sixty days without collecting penalty.

Penalty remitted when no business done.

Commissioner and deputies to make diligent inquiry as to payment of license tax and responsibility for issuance.

Officer charged with duty of issuance to be notified.

Commissioner to keep books of blank license certificates with stubs or duplicates. Inscription of licenses.

Franchise tax defined.

Railroad companies to make annual returns.

liable for false arrest for wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously: *Provided, further*, that the Commissioner of Revenue shall not issue any license under Schedule B after the expiration of sixty days from the first day of June without collecting the penalty herein provided, unless it be shown that the person, firm, or corporation to whom such license is issued did not engage in the business or practice the profession for which license is required after the first day of June and prior to the issuance of said license.

SEC. 186. *Commissioner of Revenue and Deputies to make inquiry.*

That it shall be and is hereby made the duty of the Commissioner of Revenue and his deputies to make diligent inquiry as to whether or not all license tax provided for under schedules B and C of this act shall have been paid, and ascertain whether it is the duty of the Commissioner of Revenue to collect the tax or whether such license should be issued by some other officer, and if it is found that some other officer should issue such license, such other officer shall at once be notified by the Commissioner of Revenue or his deputies.

SEC. 187. *License books to be kept by the Commissioner of Revenue.*

The Commissioner of Revenue shall keep books of blank license certificates, with corresponding stubs or duplicates consecutively numbered. Such license shall bear inscription, "Issued by Commissioner of Revenue."

ARTICLE III

SCHEDULE C

FRANCHISE TAX

SEC. 201. *Defining taxes embraced in this schedule.*

The taxes embraced in this schedule shall be listed and paid as specifically herein provided, and shall be for the privilege of carrying on the business or doing the act named; and, if a corporation, shall be a tax for the continuance of its corporate rights and privileges given under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in this act.

SEC. 202. *Privilege tax on railroads.*

Every railroad company doing business in this State shall annually, on or before the thirtieth day of July, make and re-

turn to the Commissioner of Revenue, in such form and upon such blanks as shall be required and furnished by him, and giving such information as he shall require for the purpose of carrying out the provisions of this section, a report upon which the Commissioner of Revenue shall ascertain the value upon which the amount of tax to be paid by any such railroad as a license or privilege tax shall be calculated. The value upon which such calculation shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina, shall be the value of the total property, tangible and intangible, in this State, for each such railroad company as assessed for ad valorem taxation for the year in which such report is made. The tax which every railroad company shall pay for the privilege of carrying on intrastate commerce within this State shall be one-fifth of one per cent of the value so ascertained by the Commissioner of Revenue, and such tax shall be due and payable on or before the fifteenth day of October in each year. If any such company shall fail to make the report provided for, it shall be the duty of the Commissioner of Revenue to make an approximation from the reports and records on file in the State Department of Revenue of the value upon which the amount of tax due by said company under this section shall be calculated, and shall then calculate the amount of said tax, as hereinbefore provided, and shall collect the same. No county, city or town shall be allowed to collect any tax under this section: *Provided*, that it is the intention of this section to levy upon railroads a license or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within the State of North Carolina and not a part of interstate or foreign commerce; that the tax provided for in this section is not intended to be a tax on the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.

SEC. 203. *Privilege tax on electric lights, power, street railway, gas, water and other public service companies not otherwise taxed.*

Every person, company or corporation other than municipal corporations, engaged in furnishing electricity, electric lights, current, power or gas or owning or operating a water or public sewerage system, and every person, company or corporation owning or operating a street railway engaged in the carriage

Blanks furnished by commissioner.

Basis of value.

Tax for carrying on intrastate commerce.

Tax due on 15th October.

On failure of company to make report.

Commissioner of revenue to make approximation as basis for calculation. Calculation and collection of tax. No county nor municipal taxation.

Proviso: intent of section.

Tax not on privilege of interstate commerce.

Nor intended as tax on interstate commerce.

Nor having relation to interstate or foreign commerce.

Public service companies to pay privilege tax.

Amount of tax.	of freight or passengers for hire, shall pay an annual privilege tax of one per cent of gross revenue derived by such company from the sale within this State of electric energy for power, heating or lighting purposes or from the sale of gas for power, heating or lighting purposes or for the sale of water or for the use of the sewerage system or from the sale of transportation of passengers or freight. Every such company shall, annually, on or before the thirtieth day of July, make a return to the Commissioner of Revenue in such form, upon such blanks as shall be required and furnished by him, a report of the gross revenue of such company for the previous calendar year. There shall be deducted from the gross revenue, the gross revenue received by such person, company or corporation from business done without the State of North Carolina and such revenue as may be received by such person, company or corporation from the sale of electricity, electric lights, current, power, gas, water, sewerage and transportation, to any other person, company or corporation engaged in selling electricity, electric lights, current, power, gas, water, sewerage and transportation to the public and actually sold by such person, company or corporation to the public: <i>Provided</i> , such deduction shall not be allowed where the sale of such electricity, electric lights, current, power, gas, water, sewerage or transportation shall be made to any person, company, corporation or municipality which is exempted by law from payment of tax upon such commodities, when sold or used by it. The report containing the last mentioned deduction shall set forth the name of the person, company, or corporation, to whom the same has been sold, the price paid and every company required by this section to make a report, shall set forth in its report the amount of electricity, electric lights, power, current, gas, water, sewerage and transportation which it has purchased from another public service company doing business within this State. The tax imposed shall be paid upon gross revenue derived from business done within this State and is for the privilege of carrying on the business named within this State. The tax imposed in this section shall be paid to the Commissioner of Revenue at the time of filing the report provided for herewith. Companies taxed under this section shall not be required to pay the franchise tax imposed by section 210 of this act: <i>Provided, however</i> , that after the passage of this act, no county shall impose any tax, license, or fee upon such corporation except the ad valorem tax.
Companies to make annual returns.	
Form prescribed and blanks furnished by commissioner.	
Deduction from gross revenue.	
Gross revenue from business done without this state.	
Revenue received from enterprises of like nature.	
Proviso: Deduction not allowed when made to companies not taxable on such sales.	
Itemized report of last deduction.	
Report of purchases from other companies.	
Tax on gross revenue on business done within State.	
Is for privilege of doing business in State.	
Tax to be paid at time of filing report.	
Companies relieved of franchise tax.	
Proviso: no county tax except ad valorem.	

Chair cars and sleeping cars to report gross receipts by 30th July.

SEC. 204. *Privilege tax on chair and sleeping cars.*

Every company operating chair cars and sleeping cars on which extra fare is charged shall make report to the Commis-

sioner of Revenue on or before the thirtieth day of July annually of the gross receipts collected from passengers transported between points in this State for the preceding year ending the thirtieth of June which shall be verified by the oath of the secretary and treasurer of such company. The annual license tax for operating such chair and sleeping cars within the State shall be four per cent (4%) of the gross earnings of the previous year. The tax imposed by this section shall be paid to the Commissioner of Revenue at the time of making the report provided for herein. No county, city or town shall impose any tax under this section.

Verification of statement.

License tax 4% of gross earnings.

Tax paid at time of making report. No county nor municipal tax.

SEC. 205. *Privilege tax on express companies.*

That every express company doing business in this State shall, on or before the thirtieth day of July in each year, make and return to the Commissioner of Revenue a statement of the total number of miles of railroad lines over which such express company operates in this State, and shall, on or before October first of each year, or within thirty days of date of statement of tax due, pay to the Commissioner of Revenue an annual privilege or license tax as follows: Any such company which earned from its express transportation business not more than six per cent upon its capital invested the previous calendar year shall pay at the rate of seven dollars and fifty cents per mile. And any such company which so earned more than six per cent and less than eight per cent upon its capital invested the previous calendar year shall pay at the rate of nine dollars per mile. And any such company which so earned eight per cent or more upon its capital invested the previous calendar year shall pay at the rate of ten dollars and fifty cents (\$10.50) per mile. Any such company not having had previous earnings shall pay at the rate of seven dollars and fifty cents (\$7.50) per mile: *Provided*, that no county shall levy any tax under this section. There may be levied and collected by every incorporated municipality in the State of North Carolina from each express company, for the privilege of doing business within the municipal limits of said incorporated municipalities, a privilege or license tax, to be computed and based on the population of said municipalities, as follows: Incorporated municipalities having a population of five hundred people or less, five dollars (\$5) per annum; incorporated municipalities having a population of five hundred people and not exceeding one thousand people, ten dollars (\$10) per annum; incorporated municipalities having a population of one thousand and not exceeding five thousand people, twenty dollars (\$20) per annum; incorporated municipalities having a population of five thousand

Report of express companies to be made by 30th July. Statement total miles of railroad lines operated over by company in this State. Tax to be paid by 1st October.

Company earning not more than 6% on capital to pay tax at rate of \$7.50 per mile.

Company earning more than 6% and less than 8% to pay at rate of \$9 per mile.

Company having earned more than 8% to pay at rate of \$10.50 per mile. Company not having had previous earnings to pay at rate of \$7.50 per mile. *Proviso:* No county tax allowed. Municipal tax based on population.

Municipalities of 500 or less.

Municipalities of 500 and not more than 1,000.

Municipalities of 1,000 and not exceeding 5,000.

Municipalities of 5,000 and not more than 10,000.

Municipalities having 10,000 and not exceeding 20,000.

Municipalities exceeding 20,000.

Proviso: no tax to be imposed on interstate commerce or business for federal government.

and not exceeding ten thousand people, thirty dollars (\$30) per annum; incorporated municipalities having a population of ten thousand and not exceeding twenty thousand people, fifty dollars (\$50) per annum; incorporated municipalities having a population exceeding twenty thousand people, seventy-five dollars (\$75) per annum: *Provided, further*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, or upon any business transacted for the Federal Government.

SEC. 206. *Telegraph companies.*

Telegraph companies.

Time for payment.

Tax for privilege of engaging in business.

License tax \$5 per pole mile.

Commissioner to collect tax on basis of mileage.

Proviso: section not to be construed to authorize tax on interstate commerce or business of federal government.

Proviso: counties to levy no tax.

Municipal tax:

Towns having population:

Of 1,000 and not exceeding 5,000.

From 5,000 to 10,000.

From 10,000 to 20,000.

Over 20,000.

Each and every person, firm or corporation operating within this State the apparatus necessary to communication by telegraph shall pay, on or before October first, or within thirty days from date of statement of tax due, for the privilege of engaging in such business, to the State an annual license tax of five dollars (\$5) per mile for each pole mile of such telegraph line owned or operated by them within the State, as shown by report of such telegraph company to the Commissioner of Revenue, under the Machinery Act. It shall be the duty of the Commissioner of Revenue to collect the tax as herein levied upon the basis of mileage as reported: *Provided*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, or upon any business transacted for the Federal Government: *Provided*, that no county shall levy an additional tax under this section, but towns may levy the following taxes: Those having a population of one thousand and not exceeding five thousand, ten dollars (\$10); from five thousand to ten thousand, fifteen dollars (\$15); from ten thousand to twenty thousand, twenty dollars (\$20); over twenty thousand, fifty dollars (\$50).

SEC. 207. *Telephone companies.*

Telephone companies:
Three and one-half per cent on gross receipts.

Gross receipts to include tolls from business originating and terminating in State.

Tolls received from official business of United States deducted.

Proviso: basis other than pole mileage.

On every telephone company doing business in this State, an annual tax of three and one-half per cent (3½%) on the gross receipts of such telephone company within the State. Such gross receipts shall include all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of the boundaries of the State of North Carolina or not in the proportion that the pole mileage of such company in the State bears to the pole mileage in another state through which the message is transmitted, deducting, however, the tolls received from official business of the United States: *Provided*, that corporations, whose records show their gross receipts within this State upon a basis other than the

pole mileage proportion may, with the approval of the Commissioner of Revenue, return their gross receipts under this act upon such other basis. The superintendent, general manager, or other chief officer of every such company, shall make a return, under oath, to the Commissioner of Revenue, within thirty days after the first day of January, April, July and October of each year, the amount of gross receipts of the company for the quarter ending on the last day of the month immediately preceding and pay to the Commissioner of Revenue the tax herein imposed at the time of making such return. It shall be the duty of each sheriff to report to the Commissioner of Revenue any such company doing business in his county. In case of default of such return and payment of tax, the company shall pay a penalty of one thousand dollars (\$1,000) to be collected by such sheriff as the Commissioner of Revenue may designate by distress or otherwise: *Provided*, no county, city or town shall be allowed to impose an additional tax, license or fee provided in this section, except the ad valorem tax. Nothing in this section shall be construed to authorize any tax upon interstate commerce.

Quarterly returns.

Tax paid at time of making report.

Sheriffs to report companies doing business in counties.

Penalty for default of report and payment. Collection.

Proviso: no tax but ad valorem imposed by counties nor municipalities.

SEC. 208. *Insurance companies.*

The officer authorized to collect the tax on insurance, bond, and investment companies, associations or orders, shall collect and pay into the State Treasury charges, fees and taxes, as to a life insurance company or association, two hundred and fifty dollars (\$250), and for insurance rate-making associations the sum of three hundred and fifty dollars.

License tax on life insurance companies.

Insurance rate making associations.

For each license issued to a fire insurance company or association of companies operating a separate or distinct plant of agencies, two hundred dollars (\$200); for each license issued to an accident or health insurance company or association, two hundred dollars (\$200); for each license issued to a marine insurance company or association, two hundred dollars (\$200); for each license issued to a fidelity or surety company or association, two hundred dollars (\$200); for each license issued to a plate-glass insurance company or association, two hundred dollars (\$200); for each license issued to a boiler insurance company or association, two hundred dollars (\$200); for each license issued to a foreign mutual insurance company, two hundred dollars (\$200); for each license issued to a domestic mutual insurance company operating in not more than two counties, ten dollars (\$10); for each license issued to a fraternal order, twenty-five dollars (\$25); for each license issued to a bond, investment, dividend, guaranty, registry, title guaranty or debenture company, two hundred dollars (\$200); for each license issued to all other insurance

License to fire insurance companies.

Accident or health insurance companies.

Marine insurance companies.

Fidelity or surety companies.

Plate-glass insurance companies.

Boiler insurance company or association.

Foreign mutual insurance company. Domestic mutual insurance companies operating in not more than two counties.

Fraternal orders.

Bond, investment, dividend, guaranty, registry, title guaranty or debenture company.

All other insurance companies or associations.

Proviso: foreign mutual fire insurance companies insuring only factories and mills.

To file with insurance commissioner: statement of condition and other information. Copy of charter. Certificate of compliance with laws of home State.

Appointment of insurance commissioner as attorney for service.

Pay a department

license fee of \$25.

Fee of \$20 for filing statement.

Tax on gross premium deposits.

Tax on gross premiums.

No deductions except for return premium or assessments.

Proviso: sworn statement of investments as reduction of tax.

Reduction of tax.

Proviso: company qualifying by investment in State to file sworn statement.

That funds have cost no more than 6% interest and actual legal expenses.

Proviso: requiring borrower to carry insurance and deposit policy as a part security allowed.

Proviso: companies relieved of tax on premiums.

companies or associations, two hundred dollars (\$200): *Provided*, that any foreign mutual fire insurance company which insures only factories or mills, or property connected with such factories or mills, may be admitted to transact business in this State on the following terms:

It shall file with the Insurance Commissioner a satisfactory statement of its condition and such other information as he shall require; a copy of its charter; a certificate of compliance with the laws of its home State, and the appointment of the Insurance Commissioner of this State as its attorney to accept service. It shall pay an annual department license fee of twenty-five dollars (\$25), a fee of twenty dollars (\$20) for filing its annual statement, and in addition, it shall pay to the Insurance Commissioner in the same manner as other like taxes are paid, a tax of two and one-half per centum per annum on its gross premium deposits on policies or risks located in this State in force on the thirty-first day of December next preceding, after deducting return premiums and unabsorbed portion of such premium deposits computed at the average rate of return actually made on annual policies expiring during such year. All of said companies and associations shall pay a tax of two and one-half per centum upon the amount of their gross premium receipts in this State with no deduction for dividends, whether returned in cash or allowed in the payment or reduction of premiums, or for additional insurance, and without any deduction except for return premiums or return assessments: *Provided*, if any general agent shall file with the Insurance Commissioner a sworn statement showing that one-fifth of the entire assets of his company are invested and are maintained in any of the following securities or property to-wit: Bonds of this State or of any county, city, town or school district of this State or in loans to citizens or corporations or organizations of this State, or property situated within this State, then such tax shall be three-fourths of one per centum of such gross premium receipts: *Provided, further*, that any company, or association that qualifies on account of its investments in this State under any of the above rates mentioned, that said company must file a sworn statement with the Insurance Commissioner that these funds have cost the borrower not to exceed six per cent interest and the actual legal expense charged for the necessary preparation of the papers: *Provided, further*, that requiring the borrower to take and carry policies of insurance, and requiring the depositing of said policies as part of the security for such loans shall not be deemed a violation of the provisions of this paragraph. *Provided*, the provisions herein as to tax on premium receipts shall not apply to Farmers Mu-

tual Fire Insurance Companies which operate in not more than two counties, nor to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except its members.

Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock and no county, city or town shall be allowed to impose any additional tax, license or fee, other than ad valorem taxes, upon any insurance company, or association paying the tax levied in this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner and by him paid into the State Treasury as provided by law.

He shall collect annually for license issued each special or district agent or manager or organizer (including seal) five dollars (\$5); for each general agent six dollars (\$6); for license, including seal, to each local or canvassing agent, two dollars (\$2); but any such company having assets invested and maintained as provided in this section shall only be charged for such license one dollar (\$1), and for each special agent's license two dollars and fifty cents (\$2.50); for each non-resident fire insurance adjuster, five dollars (\$5); for each resident fire insurance adjuster, two dollars (2); for each non-resident broker, ten dollars. In case of loss or destruction of such license, the Insurance Commissioner, for a fee of fifty cents, may certify to its issuance, giving number, date and form, which may be used by the original party named therein in lieu of said original license. There shall be no charge for the seal affixed to such certificate of said license.

Individuals, firms and corporations exchanging reciprocal or inter-insurance contracts as provided herein shall pay through their attorneys an annual license of one hundred dollars and two and one-half per centum of the gross premium deposits, reduced by all sums distributed among the subscribers, or credited to their account, and also other regular fees.

Companies not liable for franchise tax.
No county nor municipality to impose any but ad valorem tax.
License fees and taxes paid to insurance commissioner and by him into State treasury.
License to special or district agents, managers or organizers.
License to general agent.
License to each local or traveling agent.
Companies having investments in State charge half agent's fees.
Special agent's license.
Non-resident adjuster.
Resident adjuster.
Non-resident broker.
Certificate supplying lost license.
Fee for certificate.
No seal charge on certificates.
Individuals, firms and corporations exchanging reciprocal or inter-insurance contracts.
License and tax on gross premium deposits.
Reduced by sums distributed.
And other regular fees.

TAX

SEC. 209. *Motor busses and trucks.*

(a) Every motor vehicle carrier holding a franchise or license certificate issued by the Corporation Commission under chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, who operates motor vehicles on the public highways of this State between fixed termini or over a regular route for the transportation of persons or property for compensation as the terms "motor vehicle carrier," "motor vehicles," "public highways," and "between fixed termini or over a regular route," are defined in the said

Tax on motor busses and trucks.

Six per cent on gross receipts.

Operators to keep record of special trips.

Monthly reports.

Payment of tax on special trips.

Commissioner of revenue may require security for tax.

Section effective 1st June, 1927.

Tax due at end of each month thereafter.

Tax assessed and collected by commissioner of revenue.

Payment into general fund of State.

No additional tax or fee to be charged by State. Nor upon vehicles operated under such franchise.

No county or municipal franchise tax or other fee.

Motor vehicle carriers operating between points without and within State.

Subject to same rules and taxes as motor vehicle carriers operating solely within the State.

Computation of taxes to be based on proportion of mileage in this State to total mileage.

Collection of taxes unpaid for 30 days.

Certificate to sheriff of county where delinquent operates.

chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, shall each be charged and pay the following franchise tax, to-wit: Six per cent of the gross receipts for such operation.

Operators of motor vehicles under this subsection who operate special trips off schedule or off the route named under the franchise certificate shall keep a record of such special trips under such rules and regulations as shall be prescribed by the Commissioner of Revenue and shall report the same to the Commissioner of Revenue at the end of each month and shall pay the franchise tax imposed herein on such special trips.

The Commissioner of Revenue may require such bond or deposit as in his judgment would protect the State for the payment of the above tax.

The provisions of this section shall become effective June first, one thousand nine-hundred and twenty-seven, and the franchise tax hereunder imposed shall become due and payable at the end of each month thereafter and shall be ascertained, determined and assessed by the Commissioner of Revenue, who shall collect the tax in the manner provided for the collection of other franchise taxes and shall pay same into the general fund of the State. No additional franchise tax, license tax, or other fee, shall be charged by the State against such motor vehicle carrier because of such franchise nor upon motor vehicles operated under such franchise, nor shall any county, city or town impose a franchise tax, license tax, or other fee upon them.

In the event that any motor vehicle carrier of persons or freight for compensation shall operate between a certain point or points without the State of North Carolina to a certain point or points within the State of North Carolina, then such motor vehicle carrier shall be subject to the same rules and regulations and the same privilege or license tax as motor vehicle carriers operating solely and entirely within the State, but in computing the license or privilege tax to be paid by such motor vehicle carriers, operating partly within and partly without the State, the privilege or license tax of six per cent upon the gross amount of fares and charges collected shall be based upon the proportion of mileage in the State as compared to the total mileage between the termini of the route of the said motor vehicle carriers.

Whenever any such franchise tax imposed, computed and certified as herein provided shall remain due and unpaid for a period of thirty days, it shall be the duty of the Commissioner of Revenue to certify the same to the sheriff of any county in this State in which such delinquent carrier is operat-

ing, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by said delinquent carrier and to sell same for the payment of said tax, as other property is sold in the State for the non-payment of taxes, and for such service the sheriff shall be allowed the fees now prescribed by law for sales under execution; and the cost in such cases shall be paid by the delinquent taxpayer; and upon the filing of such certificate with the sheriff, the franchise certificate issued to such operator shall become null and void and shall be canceled by the Corporation Commission by order. If the operator whose franchise certificate has been canceled shall not cease operation over said route, the Corporation Commission shall present said order to any judge of the Superior Court in an action against said operator, and it shall, thereupon, be the duty of said judge to restrain by injunction further operation over said route under such franchise certificate.

Subsection (b). Every corporation or person, their lessees, trustees, or receivers, keeping automobiles or other motor vehicles for hire, for transportation of persons over the public highways for compensation, shall first obtain a permit from the Corporation Commission, as provided in chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, and shall pay the following license tax, to-wit:

For each passenger motor propelled vehicle, five (\$5) dollars per annum for each passenger seat or space, payable on or before June first, one thousand nine hundred and twenty-seven, and annually thereafter: *Provided*, that any motor propelled vehicle as above enumerated operating on schedule where its line of operation is seventy-five per cent within the city limits shall pay a tax of \$1.00 per seat.

Provided, that if the tax is paid by an operator beginning business after January first of any year, the tax collected shall be one-half of the tax imposed in this subsection.

Motor vehicles taxed under this subsection shall not be construed to be under the provisions of chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, except for the purpose of requiring such vehicles to be driven by properly qualified and duly licensed drivers and for the payment of the franchise tax imposed herein.

(c) Every corporation or person, their lessees, trustees, or receivers, keeping automobiles or other motor vehicles, trucks, tractors, trailers or semi-trailers for rent, lease, or hire, or

Certificate to have force as judgment and execution. Sheriff directed to collect tax by distress.

Fees allowed sheriff.

Costs paid by delinquent.

Franchise of operator to be cancelled by corporation commission.

If operator continue operation corporation commission to present action to judge of superior court.

Judge to restrain further operation by injunction.

Corporations or persons keeping motor vehicles for hire to obtain permit from corporation commission.

License tax.

Tax payable on 1st June, 1927, and annually thereafter.

Proviso: motor vehicles operating on schedule over line 75% within city limits taxed \$1 per seat.

Proviso: tax of one-half on operator beginning after 1st January.

Laws not applying to taxes under this subsection.

Companies and persons hiring of motor vehicles for transportation of freight to pay franchise tax.

Tonnage capacity of vehicles.

Ten dollars for vehicles of one ton or less capacity.

Fifteen dollars per ton of rated capacity of more than one and not more than two tons.

Twenty dollars per ton of capacity for more than two tons.

Tonnage to be determined by manufacturers' rating.

Tax payable 1st June, 1927, and annually thereafter.

Operator beginning business after 1st January to pay one-half tax.

Tax to be assessed, collected and paid into State treasury by commissioner of revenue.

Vehicles not relieved of automobile license tax.

No exemption from county nor municipal tax.

Drivers to obtain permit from corporation commission.

Fee for driver's permit.

operating motor vehicles, trucks, or tractors on call, prearrangement, contract, lease, or other agreement or otherwise for the transportation of property over the public highways for compensation shall pay the following franchise tax, to-wit:

For each motor propelled vehicle, truck, tractor, trailer, or semi-trailer, used for transporting property, ten (\$10.00) dollars per ton for the rated carrying capacity, or fraction of a ton thereof, for such vehicles with carrying capacity of one ton or less; fifteen (\$15.00) dollars per ton of the rated carrying capacity, or fraction of a ton thereof, for vehicles with a rated carrying capacity of more than one ton and not exceeding two tons; and twenty (\$20.00) dollars per ton of the rated carrying capacity, or fraction of a ton thereof, for such vehicles with a rated carrying capacity of more than two tons, per annum, the tonnage to be determined by the manufacturers' rated carrying capacity for each vehicle, payable on or before June first, one thousand nine hundred twenty-seven, and annually thereafter.

In the case of motor vehicles, trucks, or tractors transporting property, if tax be paid by an operator beginning business after January first of any year, the tax collected shall be one-half the tax imposed in this subsection.

The franchise tax imposed upon motor vehicles in this and subsection (b) shall be ascertained, determined, assessed, collected, and paid into the general fund of the State by the Commissioner of Revenue, and such vehicles on which tax is imposed in this and subsection (b) shall not be exempt from the payment of license tax imposed by article three, chapter fifty-five, section two thousand six hundred and twelve, Consolidated Statutes, and amendments thereto, nor shall such vehicle be exempt from any county or municipal franchise or license tax.

(d) Each and every driver, or chauffeur, of each and every passenger or property carrying motor vehicle, truck, or tractor, operating under the provisions of chapter fifty, Public Laws of one thousand nine hundred twenty-five, and amendments thereto, and the driver or chauffeur of each and every motor vehicle upon which a franchise tax is required to be paid in subsection (b) of this section shall, for the purpose of determining the qualifications of such driver, or chauffeur, first obtain from the Corporation Commission a permit as prescribed in section six, chapter fifty, Public Laws of one thousand nine hundred twenty-five, and amendments thereto, and shall pay a fee of five (\$5.00) dollars per annum or for any part of a year greater than six months and three (\$3.00) dollars for any part of a year less than six months, effective June first, one thousand nine hundred twenty-seven, which

shall be collected by the Corporation Commission and paid to the Commissioner of Revenue for the general fund of the State; and no owner, or operator, of motor vehicles as described and taxes in subsections (a) and (b) of this section shall operate or permit any person to operate a motor vehicle for the transportation of persons or property for compensation in this State unless and until the driver, or chauffeur, thereof shall have obtained such permit, and any corporation or person, their lessees, trustees, or receivers, failing to comply with any one or more of the provisions of this subsection shall be guilty of a misdemeanor and punishable by fine of not less than fifty (\$50.00) dollars nor more than five hundred (\$500.00) dollars, or imprisonment, in the discretion of the court, or both fine and imprisonment, in the discretion of the court: *Provided*, that all such permits shall expire on May thirty-first of each fiscal year and may be revokable at any time for cause, as provided in said chapter fifty, Public Laws of one thousand nine hundred twenty-five, and amendments thereto.

(e) Neither the Commissioner of Revenue nor his deputies having in charge the sale of markers, tags, or number plates, under chapter fifty-five, section two thousand six hundred and twelve Consolidated Statutes and amendments thereto, shall sell same for use on any motor vehicle, as referred to in subsections (a) and (b) except upon presentation of the vehicle permit from the Corporation Commission evidencing authority to operate such vehicle.

SEC. 210. *Franchise tax domestic corporations.*

Between the first day of May and the first day of July of every year, each domestic corporation except as otherwise provided herein, organized or doing business for profit under the laws of this State shall make a report in writing to the Commissioner of Revenue in such form as he may prescribe. Such report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-president, secretary, treasurer or general manager of the corporation, and forwarded to the Commissioner of Revenue.

SEC. 210 (1). *Such reports shall contain.*

- (a) The name of the corporation.
- (b) The location of its principal office.
- (c) The name of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each, and the corporation may be required by the Commissioner of Revenue to furnish the name and postoffice address of each stockholder, together with the number of shares owned by each.

Collection and settlement of license fees.

Permit to be obtained before operating vehicle.

Failure to comply with provisions of section misdemeanor.

Punishment.

Provido: term of permits.

Permits revocable for cause.

License not issued except on presentation of vehicle permit.

Report required of domestic corporation.

Verification of report.

Report to be forwarded.

Reports to contain. Name of corporation.

Principal office.

Names of officers and directors with postoffice address.

Names, address and share-holding of each stockholder may be required.

Date of annual election.
 Amount of authorized stock and par value of shares.
 Capital stock subscribed.
 Capital stock issued and outstanding.
 Capital stock paid up.
 Surplus and undivided profits.
 Nature and kind of business.
 Place or places of business.
 Changes since last report.
 Corporation balance sheet.

- (d) The date of the annual election of officers.
 (e) The amount of authorized capital stock and the par value of each share.
 (f) The amount of capital stock subscribed, the amount of capital stock issued and outstanding, the amount of capital stock paid up and the amount of surplus and undivided profits.
 (g) The nature and kind of business in which the corporation is engaged, and its place or places of business.
 (h) The change or changes, if any, in the above particulars made since the last annual report.
 (i) A comparative balance sheet, as at the beginning and close of the calendar or fiscal year.

SEC. 210 (2). *Determination of valuation.*

Determination of valuation.
 Date for determination of value.
 Commissioner of revenue to determine value of stock.

Measure of maximum value.

Minimum of value.

Deduction from surplus and undivided profits.

Entry for collection of franchise tax.

Rate of tax.

Minimum of tax.

Date for payment.

Counties and municipalities not to levy tax.

Upon the filing of the report provided for in this section the Commissioner of Revenue, after finding such report to be correct, shall, on or before the first Monday of August, determine the value of issued and outstanding capital stock, surplus and undivided profits of each such corporation, which in no case shall be in excess of the amount of such capital stock, surplus and undivided profits, as shown by the books of such corporations and which shall in no case be less than the par value of the capital stock of such corporations issued and outstanding (valuing each share of non-par value stock at one hundred (\$100.00) dollars) nor the assessed value (including the amount assessed as corporate excess) of all the property of such company in this State for the year in which such report is made. The Commissioner of Revenue shall deduct from surplus and undivided profits only, the value of the investment in the stock of other corporations paying a franchise tax under the provisions of this act and after ascertaining the value of the capital stock, surplus and undivided profits of such corporations as provided and subject to the limitations set out in this act shall enter for collection a franchise tax of one-tenth ($\frac{1}{10}$) of one per cent (1%) thereon which franchise shall not be less than ten (\$10.00) dollars in any case. Such tax shall be payable to the Commissioner of Revenue on or before the first day of the following October, or within thirty (30) days after receipt of notice of statement of tax. No county, city or town shall have the power to levy any franchise tax upon any of such corporations.

SEC. 211. *Franchise tax—foreign corporation.*

Time for filing report.

Reports from foreign corporations doing business in State.

Annually between the first day of May and the first day of July each foreign corporation doing business in this State, and owning or using a part or all of its capital or plant in this State, and subject to compliance with all other provisions of law, and in addition to all other statements required by

law, shall make a report in writing to the Commissioner of Revenue in such form as the commissioner may prescribe. Such report shall be signed and sworn to, before an officer authorized to administer oaths, by the president, vice-president, secretary, treasurer, superintendent, or managing agent in the State and forwarded to the Commissioner of Revenue.

Verification of report.
Report to be forwarded to commissioner of revenue.

SEC. 211 (1). *Such report shall contain:*

(a) The name of the corporation and under the laws of what state or country organized.

(b) the location of its principal office.

(c) The names of the president, secretary, treasurer and members of the board of directors, with the postoffice address of each.

(d) The date of the annual election of officers.

(e) The amount of authorized capital stock, and the par value, of each share.

(f) The amount of capital stock subscribed, the amount of capital stock issued, and the amount of paid up capital stock, surplus and undivided profits.

(g) The nature and kind of business in which the company is engaged, and its place or places of business, both within and without the State.

(h) The name and location of its office or offices in this State, and the name and address of the officers or agent of the corporation in charge of its business in this State.

(i) The value of the property owned and used by the company in this State, where situated, and the value of the property owned and used outside of this State, and where situated.

(j) The volume of business done by the company in this State.

(k) The volume of business done by the company outside of the State, and where the said business is done.

(l) The change or changes, if any, in the above particulars, made since the last annual report.

(m) Comparative balance sheet, as at the beginning and close of the calendar or fiscal year.

Report to contain.

Name of corporation and home State or county.

Location of principal office.

Names of officers and directors with postoffice addresses.

Date of annual election.

Amount of authorized stock and par value of shares.

Amount of capital stock subscribed.

Amount issued. Amount of paid up stock, surplus and undivided profits.

Nature and kind of business.

Place or places of business within and without State. Name and location of office in this State.

Name and address of officers in charge of business.

Value of property owned and used in State.

Value and location of property outside of State.

Volume of business of company in this State.

Volume of business outside of State and where done.

Changes since last annual report. Comparative balance sheet at beginning and close of year.

Time for valuation.

Commissioner to determine proportion of capital stock, undivided profits and surplus represented by assets in this State.

SEC. 211 (2). *Time for determining valuations.*

Upon the filing of the report provided for in this section the Commissioner of Revenue, from the facts thus reported, and any other facts coming to his knowledge bearing upon the question, shall, on or before the first Monday in August, or as soon thereafter as practicable, assess and fix the proportion of the issued and outstanding capital stock, surplus and undivided profits of the company represented by its property and business in this State.

SEC. 211 (3). *Franchise tax assessed.*

Day for assessment.

Rate of assessment.

Minimum of tax.

Date for payment of tax.

No county nor municipality to levy tax.

On or before September fifteenth the Commissioner of Revenue shall assess for collection, as herein provided, annually from such corporation, in addition to the initial fees otherwise provided for by law, for the privilege of exercising its franchise in this State, a franchise tax of one-tenth of one per cent upon the proportion of the issued and outstanding capital stock, surplus and undivided profits, of the corporation represented by property owned and used and business transacted in this State as found by him, which tax shall not be less than ten dollars in any case. Such tax shall be payable to the Commissioner of Revenue on or before the first day of the following October, or within thirty days from date of receipt of statement of the tax due. No county, city or town shall have the power to levy any franchise tax upon such corporations.

SEC. 211 (4). *Notice of valuation of capital stock.*

Notice to corporation of amount fixed as basis of franchise tax.

Application for review.

Hearing on review.

Upon determining the value of issued and outstanding capital stock, surplus and undivided profits of a domestic corporation and the proportion of the issued and outstanding capital stock, surplus and undivided profits of a foreign corporation represented by property owned and used and business transacted by it in this State under the provisions hereinbefore set out, the Commissioner of Revenue shall notify the corporation of the amount fixed by him as basis for franchise tax, which corporation may at any time within ten days after notice apply to the Commissioner of Revenue for a review and correction of his findings and in case of such application shall bear such evidence as may be offered upon issues so made and make his findings thereon.

SEC. 211 (5). *Corporations not included.*

Corporations not affected.

That nothing in sections two hundred and ten and two hundred and eleven of this act shall apply to railroads, electric light, power, street railway, gas, water, and other public service companies otherwise taxed, banks, insurance companies, fraternal or beneficent associations, building and loan associations, express, chair car, sleeping car, telephone or telegraph companies, motor bus and motor truck companies, or other corporations, upon which a franchise tax may be levied in other sections of this act.

ARTICLE IV

SCHEDULE D

INCOME TAX

SHORT TITLES AND DEFINITIONS

SEC. 300. *Short title.*

This act shall be known and may be cited as the income tax act of one thousand nine hundred and twenty-seven. Official entitlement.

SEC. 301. *Purpose.*

Purpose of act.

The general purpose of this act is to impose a tax for the use of the State Government, upon the net income, for the calendar year one thousand, nine hundred and twenty-seven, in excess of exemptions herein set out, collectible in the year one thousand, nine-hundred and twenty-eight and annually thereafter:

- (a) Of every resident of the State.
- (b) Of every domestic corporation.
- (c) Of every foreign corporation and of every non-resident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Persons and corporations subject to tax.
Residents of State.
Domestic corporations.
Foreign corporations and business agencies.

- (d) The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

Tax additional.

SEC. 302. *Definitions.*

For the purpose of this act and unless otherwise required by the context:

Definition.

- 1. The word "taxpayer" includes any individual, corporation or fiduciary subject to the tax imposed by this act.

Taxpayer.

- 2. The word "individual" means a natural person.

Individual.

- 3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate or trust.

Fiduciary.

- 4. The word "person" includes individuals, fiduciaries, partnerships.

Person.

- 5. The word "corporations" includes joint-stock companies or associations and insurance companies.

Corporation.

- 6. The words "domestic corporation" mean any corporation organized under the laws of this State.

Domestic corporation.

- 7. The words "foreign corporation" mean any corporation other than a domestic corporation.

Foreign corporation.

- 8. The words "tax year" means the calendar year in which the tax is payable.

Tax year.

Income year.	9. The words "income year" mean the calendar year or the fiscal year, upon the basis of which the net income is computed under this act; if no fiscal year has been established, they mean the calendar year.
Fiscal year.	10. The words "fiscal year" mean an income year, ending on the last day of any month other than December.
Paid.	11. The word "paid" for the purposes of the deductions under this act means "paid or accrued" or "paid or incurred" and the words "paid or accrued," "paid or incurred" and "incurred," shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received" for the purpose of the computation of the net income under this act means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act.
Received.	
Received or accrued.	
Resident.	12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year.
Foreign country.	13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, include the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.
United States.	

Imposition of tax.

IMPOSITION OF TAX

SEC. 310. *Individuals.*

Tax imposed. On net income of taxpayer. Income earned in State by non-residents having business in State. Computation. Deductions.	A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually with respect to the net income of the taxpayer as herein defined, and upon income earned within this State of every non-resident having a business or agency in this State, computed at the following rates, after deducting the exemptions provided in this act:
Rate if excess be: Twenty-five hundred dollars.	On the excess over the amount legally exempted up to twenty-five hundred dollars, one and one-quarter per cent.
Above \$2,500 up to \$5,000.	On the excess above twenty-five hundred dollars and up to five thousand dollars, two per cent.
Above \$5,000 up to \$7,500.	On the excess above five thousand dollars and up to seven thousand five hundred dollars, two and three-fourths per cent.
Above \$7,500 up to \$10,000.	On the excess above seven thousand, five hundred dollars and up to ten thousand dollars, three and one-half per cent.
Above \$10,000 up to \$15,000.	On the excess above ten thousand dollars and up to fifteen thousand dollars, four and one-half per cent.
Above \$15,000.	On the excess over fifteen thousand dollars, five per cent.

SEC. 311. *Corporations.*

Every corporation organized under the law of this State shall pay annually an income tax, equivalent to four and one-half per cent of the entire net income as herein defined, received by such corporation during the income year; and every foreign corporation doing business in this State shall pay annually an income tax equivalent to four and one-half per cent of a proportion of its entire income to be determined according to the following rules: (a) In case of a company other than companies mentioned in the next succeeding section, deriving profits principally from the ownership, sale or rental of real estate or from the manufacture, purchase, sale of, trading in, or use of tangible property, such proportion of its entire net income as the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

(b) In case of a corporation deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State for the year ended on the date of the close of its fiscal year next preceding is to its gross receipts for such year within and without the State.

(c) The words "tangible personal property" shall be taken to mean corporeal personal property, such as machinery, tools, implements, goods, wares and merchandise and shall not be taken to mean money deposits in bank, shares of stock, bonds, notes, credits or evidence of an interest in property and evidences of debt.

(d) Foreign insurance companies doing business in this State and returning premium receipts to the insurance commissioner and paying the tax upon such premium receipts as provided in section two hundred and eight of this act shall be exempt from this tax.

SEC. 312. *Railroads and public-service corporation.*

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad express service, telephone or telegraph business, or other form of public service, when such company is required to keep records according to the standard classification of accounting of the Interstate Commerce Commission, shall be the "net operating income" of such corporation as shown by their records kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without

Domestic corporations.

Foreign corporations.

Rules for computing tax.

Dealers in real estate and tangible property.

Increase in value of property.

No deductions for incumbrances.

Corporation deriving profits from holding and sale of intangible property.
Difference in value of holdings.Definitions:
"Tangible personal property."

Property not included.

Exemption of foreign insurance companies.

Railroads and public service corporations.
Basis of estimate.

Net operating income where business wholly within State.

Basis of estimate is part within and part without this State.

the State their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business and deducting from their gross "operating revenues" the proportionate average of "operating expenses," or "operating ratio," for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts. From the net operating income thus ascertained shall be deducted "uncollectible revenue," and taxes paid in this State for the income year, other than income taxes and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

SEC. 313. *Taxable year.*

Year of levy and collection.

The tax imposed by this article shall be levied, collected, and paid in the year one thousand nine hundred and twenty-eight, and with respect to the net income received during the calendar year of one thousand nine hundred and twenty-seven, and annually hereafter.

Income year.

SEC. 314. *Conditional and other exemptions.*

Exemptions.

The following organizations shall be exempt from taxation under this act:

Fraternal beneficiary associations.

1. Fraternal beneficiary societies, orders or associations; (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident or other benefits to the members of such society, order or association of their dependents.

Building and loan associations and co-operative banks.

2. Buildings and loan associations and coöperative banks without capital stock, organized and operated for mutual purposes and without profits.

Cemetery corporations.

3. Cemetery corporations and corporations organized for

religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

4. Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

5. Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

6. Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or coöperative telephone companies or like organizations of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses.

8. Farmers, fruit growers, or like organizations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them.

Corporations organized for religious, charitable, scientific or educational purposes, or prevention of cruelty to animals or children.

Business leagues, chambers of commerce or boards of trade.

Civic leagues or organizations.

Clubs for pleasure and recreation.

Farmers mutual companies.

Farmers, fruit growers and like organizations operating as sales agents.

SEC. 315. *Fiduciaries.*

The tax imposed by this act shall be imposed upon resident fiduciaries, and upon non-resident fiduciaries, having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected and paid annually with respect to:

(a) That part of the net income of estates or trusts which has not become distributable during the income year.

(b) The net income received during the income year by deceased individuals, who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

(c) The entire net income of resident, insolvent or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

(d) The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.

Fiduciaries resident and non-resident.

Part of net income distributable during income year.

Net income of residents dying without making return.

Net income of resident insolvents and incompetents.

Tax to be charged against estate or trust.

SEC. 316. *Net income defined.*

The words "net income" mean the gross income of a taxpayer less the deductions allowed by this act.

Net income decou

SEC. 317. *Gross income defined.*

Gross income defined.

1. The words "gross income" mean the income of a taxpayer derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains, or profits, and income derived from any source whatever. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period.

Amount of items to be included.

Items not taxed as gross income.

2. The words "gross income" do not include the following items which shall be exempt from taxation under this act:

Proceeds of life insurance policies and contracts.

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to beneficiaries or to the estate of the insured.

Return of premiums paid.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance endorsement or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract.

Property acquired by gift, bequest, devise or descent.

(c) The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

Interest on federal or State bonds.

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or any political subdivision thereof.

Salaries, wages or other compensation received from United States.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

Amount received as compensation for personal injuries or sickness.

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

Further allowance to domestic insurance companies or associations.
Net addition to reserve funds.

(g) In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above. The net addition required by law to be made within the taxable year to reserve funds including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State pursuant to the law as additions to guarantee or reserve funds for benefit or policyholders, and (b) the sums paid within the taxable year on policy and annuity contracts

Sums paid on policy or annuity.

to policy-holders; (c) the said insurance companies are and shall be permitted to deduct the tax paid by them to the Insurance Department on their gross premium receipts under section two hundred and eight of this act from the amount of income tax ascertained to be due.

Tax paid on receipts.

SEC. 318. *Basis of return of net income.*

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayers; but if such method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the commissioner does clearly reflect the income. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December and the books of such taxpayer are kept accordingly, may with the approval of the Commissioner of Revenue, and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year in lieu of that of the calendar year.

Basis of return of net income.

Allowance of making returns to accord with fiscal year of taxpayer.

2. A taxpayer may, with the approval of the Commissioner of Revenue and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: *Provided*, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

Change of income year may be allowed.

Proviso: approval of commissioner.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

Liability individual.
Distributive share of partnership income to be reported.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust, received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution) ratable in proportion to their respective interest.

Beneficiaries of estate or trust to report distributive share.

Ratio of distribution.

SEC. 319. *Determination of gain or loss.*

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be in the case of property acquired before Jan-

Determination of gain or loss in sales of property.

Proviso: inventory value.

Final distribution treated as sale.

uary first, one thousand nine hundred and twenty-one, the fair market price of the value of such property as of that date, and in all other cases, the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs of market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

SEC. 320. *Exchanges of property.*

Exchange of property conversion of assets.

1. When property is exchanged for other property, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

Stock or securities to take place of property transferred therefor.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

Basis of computing loss or gain on reorganization or consolidation of a corporation.

3. When in connection with the reorganization, merger or consolidation of a corporation, a taxpayer receives, in place of stock, or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

SEC. 321. *Inventory.*

Inventories to be furnished.

Whenever in the opinion of the Commissioner of Revenue it is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer, upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

SEC. 322. *Deductions.*

In computing net incomes there shall be allowed as deductions:

Necessary expenses in carrying on business.
As to individuals: Reasonable wages of employees.
As to partnerships: Reasonable wages of employees and reasonable to co-partners for services rendered.

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

(a) As to individuals, reasonable wages of employees for services actually rendered in producing such income.

(b) As to partnerships, reasonable wages of employees and a reasonable allowance for co-partners or members of a firm, for services actually rendered in producing such income, the

amount of such salary allowance to be included in the personal return of the co-partner receiving same.

(c) As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade or property to which the taxpayer has not taken or is not taking title or in which he has no equity.

3. All interest paid during the income year on indebtedness except interest on obligations contracted for the purchase of non-taxable securities or shares of stock the income tax upon which has been paid to this State by the corporation. Dividends on preferred stock shall not be deducted as interest.

4. Taxes for the income year, except taxes on income, inheritance taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed.

5. Dividends from stock in any corporation the income of which shall have been assessed and the tax on such income paid by the corporation under the provisions of this act: *Provided*, that when only part of the income of any corporation shall have been assessed under this act only a corresponding part of the dividends received therefrom shall be deducted.

6. Losses sustained during the income year of property used in trade or business or of property not connected with trade or business, if arising from fire, storms, shipwrecks or other casualties or theft and if not compensated for by insurance or otherwise.

7. Debts ascertained to be worthless and charged off within the income year, if the amount has previously been included in gross income in a return under this act.

8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil, and gas wells, other natural deposits, and timber, a reasonable allowance for depletion: *Provided*, that in computing the deductions allowed under this paragraph, the basis shall be cost plus any additions and improvements (including in the case of mines, oil and gas wells, and other natural deposits, the cost of development not otherwise deducted). In the cases of leases the deductions allowed may be equitably apportioned between the lessor and the lessee.

9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in

Salary allowance to be included in personal return.

As to corporations:
Wages of employees and salaries of officers.

Rentals.

Interest paid.

Except: interest on obligations for purchase of non-taxable stock.

Taxes for year: exceptions.

Dividends from stock assessed and tax paid by corporation.

Proviso: ratio of deductions.

Losses.

Worthless debts charged off.

Allowance for depreciation and obsolescence.

Allowance for depletion.
Proviso: basis of computation of deductions.

Apportionment of losses on leased property.

Gifts to religious, educational and charitable purposes.

Limit of amount.

Deduction of incomes from business or property in other States.

Limitation of deduction.

Deduction allowed only from income from sources within State.

Determination of apportionment allocation.

excess of fifteen per centum of the taxpayer's net income as computed without the benefit of this subdivision.

10. Resident individuals and corporations having an established business in another state, or investment in property in another state, may deduct the net income from such business or investment if such business or investment is in a state that levies a tax upon such net income. The deduction authorized in this subsection shall in no case extend to any part of income of resident individuals and corporations from personal services, or mortgages, stocks, bonds, securities, and deposits.

11. In the case of a non-resident individual, the deductions allowed in this section shall be allowed only if, and to the extent that they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

SEC. 323. *Items not deductible.*

Deductions not allowed.

For personal living and family expenses.

Amounts paid for permanent improvements and betterments.

Restoration of property.

Life insurance premiums.

In computing net income no deduction shall in any case be allowed in respect of:

(a) Personal, living, or family expenses.

(b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

(c) Any amount expended in restoring property for which an allowance is or has been made.

(d) Premiums paid on any life insurance policy.

SEC. 324. *Exemptions.*

Exemptions.

1. There shall be deducted from the net income the following exemptions:

Personal to single individual.

(a) In the case of a single individual a personal exemption of one thousand dollars.

Married man. Dependent relatives.

(b) In the case of a married man with a wife living with him, two thousand dollars, or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

Widow or widower with adopted children.

(c) In the case of a widow or widower having minor child or children natural or adopted, two thousand dollars.

Dependents.

(d) Two hundred dollars (\$200) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(e) In the case of a fiduciary, if taxable under clause (a) of paragraph one of section three hundred and fifteen, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph an exemption of one thousand dollars: *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph the same exemptions to which the beneficiary would be entitled.

(f) A married woman having a separate and independent income, one thousand dollars (\$1,000).

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a non-resident having a business or agency in this State, unless the entire income of such resident or non-resident individual is shown in the return of such resident or non-resident, and if the entire income is so shown the exemption shall be pro rated in the proportion of the income in this State to the total income.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 325. *Credit for taxes in case of taxpayers other than resident of the State.*

Whenever a taxpayer other than a resident of the State has become liable to income tax to the State or county where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the State or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws; or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

Fiduciaries.

Proviso: surviving husband or wife.

Married woman having separate income.

Exemptions: residence as affecting exemptions.

Exemptions pro rated.

Date determining right to exemptions.

Proviso: exemption for death of husband, wife or dependents dying during income year.

Proportionate allowance to non-resident taxpayer for payments in home State.

Proviso: allowance to be reciprocal.

No credit allowed against tax exempt from taxation by other State or country.

SEC. 326. *Returns.*

Persons and corporations required to make returns.

1. Every resident or non-resident having a net income during the income year taxable in this State of one thousand dollars (\$1,000) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act he may require any such person or corporation to make a return.

Items of statement.

Commissioner of revenue may require return.

Return by agent or guardian.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

Verification of return of corporation.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

Return of individual dying before return.

4. The return of an individual who, while living received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and that the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.

Tax levied on estate.

Corporation to make return before dissolution and distribution.

Investigation of conduct of business with view of avoiding income tax.

5. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price-fixing, charges for service or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

Requisition by commissioner for facts.

Fair profits regarded.

SEC. 327. *Fiduciary returns.*

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section three hundred and fifteen hereof, shall make a return under oath, for the individual, estate or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

Fiduciaries to make return of trust funds.

2. The return made by a fiduciary shall state specifically the items of gross income, and the deductions and exemptions allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the commissioner may prescribe a return may be made by one or two or more joint fiduciaries.

Items to be stated.

Returns by joint fiduciaries.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

Fiduciaries subject to provisions of act.

SEC. 328. *Information at the source.*

1. Every individual, partnership, corporation, joint-stock company or association or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessee or mortgagors or real or personal property, fiduciaries, employers and all officers and employees of the State or of any political subdivision of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and incomes, amounting to one thousand dollars or over paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

Persons, partnerships, corporations, joint-stock companies or associations and resident of or doing business in State to make report.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income, and the deductions, allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

Partnerships doing business in State to make return.
Items to be stated.
Names and addresses of individuals interested.
Distributive share of each individual.
Return to be verified.

3. Every fiduciary shall make, under oath, a return for the individual, estate or trust for whom or for which he acts, if the net income thereof, distributed or distributable to beneficiaries during the year, is one thousand dollars or over, in which case the fiduciary shall set forth in such returns the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the bene-

Fiduciaries to report under oath.
Income requiring report.

Items of report.

Return by joint
fiduciaries.

ficiaries, the amounts distributed or distributable to each and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one or two or more joint fiduciaries.

SEC. 329. *Time and place of filing returns.*

Forms to be pre-
scribed by com-
missioner.

Place of filing.
Time for filing.
Taxpayers using
fiscal year.

Commissioner
may extend time.

Returns to be
verified.

Commissioner to
prepare and dis-
tribute forms.

Failure to receive
forms not excuse.

Returns shall be in such forms as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the commissioner at his main office or at any branch office which he may establish, on or before the fifteenth day of March, in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

SEC. 330. *Blank forms to be kept on file with register of deeds and deputy commissioners.*

Forms to be kept
on file by register
of deeds and de-
puty commissioners.

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or Deputy Commissioner of Revenue in each county a supply of blank forms for distribution.

SEC. 331. *Failure to file returns; supplementary returns.*

Commissioner
may require sup-
plementary return.

Items omitted
or overstated.

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return, or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return, or otherwise, the commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items, returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be dis-

closed to him under oath of the taxpayer, and to be added to or deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The commissioner may proceed under the provisions of section three hundred and thirty-four of this act, whether or not he requires a return or a supplementary return under this section.

Penalties not relieved.

Copy of return to United States.

COLLECTION AND ENFORCEMENT OF TAX

SEC. 332. *Time and place of payment of tax.*

1. The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the time for filing the return be extended, interest at rate of six per cent per annum, from the time when the return was originally required to be filed to the time of payment, shall be added and paid.

Tax to be paid upon filing return.

Interest if time extended.

2. The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe, but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Payment with uncertified check.

Liability of drawer for tax and penalties.

SEC. 333. *Examination of returns.*

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine and compute the tax, and the amount so computed by the commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the commissioner within ten days after notice of the amount shall be mailed by the commissioner, and any overpayment of tax shall be returned within ten days after it is ascertained.

Commissioner of revenue to examine return and compute tax. Amount computed to be tax.

Payment of shortage.

Return of overpayment.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

No penalty if return made in good faith.

Interest on deficiency.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and in addition, interest at the rate of six per cent per annum until paid.

Penalty if understatement due to negligence.

Penalty if return be false or fraudulent.

Provisions for revision and appeal applicable.

Computation of interest.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per centum per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

SEC. 334. *Corrections and changes.*

Changes made in federal tax.

Taxpayer to make return within 30 days.

Commissioner to proceed to determine correct net income.

Additional tax.

Refund.

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer within thirty days after receipt of final determination by the United States Government of his corrected net income shall make return under oath or affirmation, to the Commissioner of Revenue, of such final determined income. The commissioner shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected, and if there shall have been an overpayment of the tax the said commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

SEC. 335. *Additional taxes.*

Assessment of unassessed income within three years.

Taxpayer to confer with commissioner.

Limitation not applicable to fraudulent return.

Notice of discovery of property escaping assessment.

Time for hearing and filing assessment.

Action by commissioner.

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Commissioner of Revenue as to the proposed assessment. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. When the Commissioner of Revenue, after examination, discovers that any portion of revenue has not been assessed and has determined the amount thereof, he shall notify the taxpayer of his findings, and the taxpayer shall then have thirty days in which to be heard and file exceptions to such reassessments, whereupon the commissioner shall pass on any objections or exceptions made and determine the amount of

tax, interest and penalties, if any, and such amount shall be due within ten days after notice thereof. The provisions of this act with respect to revision and appeal shall apply to a tax so assessed.

Amount due within ten days.

Revision and appeal.

SEC. 336. *Penalties.*

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed until paid.

Penalty for: Failure to file return and pay tax within 60 days without intent to evade tax.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent per month or fraction thereof from the time such return was required to be filed until paid.

Voluntary to file and pay within 60 days.

Penalty and interest.

3. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue, or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.

Writ of mandamus for failure to file within 60 days.

Order returnable.

Day for hearing.

Judgment to carry costs. Issuable in any county. Returnable as court shall order.

4. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

Place of commission of act.

Certificate of commissioner prima facie evidence.

5. If any taxpayer who has failed to file a return, or has filed an incorrect or insufficient return, and has been notified

Penalty for failure to file proper return when ordered.

Commissioner may allow further time.

by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The commissioner may, in his discretion, allow further time for the filing of a return in such case.

REVISION AND APPEAL

SEC. 340. *Revision by Commissioner of Revenue.*

Application for revision within three years.

Hearing.

Resettlement of tax.

Commissioner shall give notice of determination and return tax.

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him, at any time within three years from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The commissioner shall grant a hearing thereon, and if, upon such hearing, he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts and adjust the computation of tax accordingly. The commissioner shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

SEC. 341. *Appeal.*

Taxpayer may file formal exceptions.

Exceptions stated separately. Commissioner shall pass upon same and notify taxpayer of findings.

Right of appeal.

Action preliminary to appeal.

Commissioner to certify record.

Proceedings in superior court.

Entitlement of cause.

Cause placed on civil issue docket and have precedence if exceptions are to facts.

Rules governing trial.

Any taxpayer may file formal exceptions to a finding by the Commissioner of Revenue, under the provisions of this article with respect to his taxable income, either to a matter of fact or law, as far as possible stating such exceptions separately. After they are filed, the commissioner shall pass upon the same formally and notify the taxpayer immediately of his findings upon these exceptions. The taxpayer may within ten days after notification of the commissioner's ruling upon these exceptions appeal to the Superior Court of Wake County upon paying the tax assessed by the commissioner and giving a bond for costs in the sum of two hundred dollars (\$200). Upon receipt of such notice and the taxes paid and the filing of the cost bond in the sum of two hundred dollars (\$200), the commissioner shall certify the record to the Superior Court of Wake County. In the Superior Court the proceedings shall be as follows:

The cause shall be entitled, "State of North Carolina, on relation of the Commissioner of Revenue, v. Appellant (giving name)." If there are exceptions to facts found by the commissioner, it shall be placed on the civil issue docket of such court and shall have precedence of other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of such civil actions, except that the findings of the

commissioner shall be prima facie correct. If only issues of law, or if issues of fact are raised and the appellant shall waive jury trial at the time of taking the appeal, the appeal may be had to the Superior Court of the county in which the appellant resides, and the cause shall be heard by the judge holding court in the judicial district in which the appeal is docketed, at chambers, upon ten days' notice to the parties of the time and place of hearing, and the said judge shall pass upon and determine all issues, both of law and fact, the State hereby waiving in such cases a trial by jury. Either party may appeal to the Supreme Court from the judgment of the Superior Court, under the rules and regulations prescribed by law for appeals, except that the State, if it should appeal, shall not be required to give any undertaking or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on its docket so as to give the same a speedy hearing. Any taxes, interest, or penalties paid, found by the court to be in excess of those which can be legally assessed, shall be ordered refunded to the taxpayer, with interest from the time of payment.

Findings of commissioner prima facie correct.
If only issues of law or defendant waives jury trial appeal may be to county of defendant's residence.
Hearing at chambers.
Notice of time of hearing.
Trial by judge.
State waives trial by jury.
Right of appeal.

State not required to secure costs.

Supreme court may advance hearing.

Excess payments found by court to be refunded.

ARTICLE IV

GENERAL ADMINISTRATION

PENALTIES

SEC. 400. *Schedules B and C.*

If a public utility or corporation required to file a report by any provision of Schedules B and C of this act fails or neglects to make such report as required herein, it shall be subject to a penalty of one dollar per day for each day's omission after the time limited in Schedules B and C of this act for making such report.

Penalty for failure to file report by public or corporation.

SEC. 401. *Charter canceled for failure to report.*

If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or as a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such cor-

Corporations subject to provisions of section.

Failure or neglect for 90 days.

Commissioner to certify failure to secretary of state.

Secretary of state to cancel articles of incorporation of state companies.
 Cancel certificate of authority of foreign corporation to do business in state.
 Powers, privileges and franchises to cease and determine.
 Notification to corporation.

poration which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State, by proper entry. Thereupon, all the powers, privileges, and franchises conferred upon such corporations by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify by registered mail such domestic or foreign corporation of the action taken by him.

SEC. 402. *Penalty for exercising corporate function after cancellation of charter.*

Penalty for exercising corporate function after cancellation of charter.

Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority, after the same are canceled, as provided in any section of this act, shall pay a penalty of not less than one hundred dollars nor more than one thousand, to be recovered in an action to be brought by the Commissioner of Revenue in the Superior Court of Wake County.

SEC. 403. *Corporate rights restored.*

Corporate rights restored within five years.

Proceedings for reinstatement.

Penalty on reinstatement.

Secretary of state to cancel order.

Certificate of reinstatement.

Proviso: revision of penalty.

Any corporation whose articles of incorporation or certificate of authority to do business in this State have been cancelled by the Secretary of State, as provided in section four hundred and one of this act, or similar provisions of prior revenue acts, upon the filing, within five years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State an additional penalty of fifty dollars, shall be entitled to again exercise its rights, privileges, and franchises in this State, and the Secretary of State shall cancel the entry made by him under the provisions of section four hundred and one of this act or similar provision of prior revenue acts and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises: *Provided, however*, that upon recommendation of the Commissioner of Revenue, the Secretary of State may, in his discretion, remit as much as 80% of the said penalty of \$50.00.

SEC. 404. *Fine for failure to comply with law.*

Schedule of acts constituting misdemeanor.

Whoever, being an officer, agent or employee of any public utility, company, firm, person, co-partnership, corporation, or association subject to the provisions of any law which the Commissioner of Revenue of North Carolina is required to administer, shall wilfully fail or refuse to fill out and return any

blanks, as required by such law, or shall fail or refuse to answer any questions therein propounded, or shall knowingly or wilfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or who shall, upon proper demand, fail or refuse to exhibit to such Commissioner of Revenue or any deputy commissioner, or any person duly authorized, any book, paper, account, record or memorandum of such public utility which is in his possession or under his control, shall be guilty of a misdemeanor and fined not more than one thousand dollars for each offense. Fine.

SEC. 405. *Violation of act misdemeanor.*

Violation of act
misdemeanor.

If any public utility, corporation, company, firm, person, co-partnership, or association shall direct, cause or procure any of its officers or agents to violate the provisions of this act then such public utility, corporation, company, firm, co-partnership, or person shall be guilty of a misdemeanor and shall be fined not more than one thousand dollars for each offense. Fine.

SEC. 406. *Separate offense for each day.*

Every day during which any public utility, company, corporation, association, firm, co-partnership, officer, or individual, subject to the provisions of any law which the Commissioner of Revenue of North Carolina is required to administer, or any officer, agent, or employee thereof, shall wilfully fail to observe and comply with any order or direction of such Commissioner of Revenue, or to perform any duty enjoined by such law, shall constitute a separate and distinct offense. Failure for each day a separate offense.

SEC. 407. *Penalty for bad checks.*

Penalty for bad
checks.

When any taxpayer shall tender any uncertified check for payment of the tax found due by him and such check shall have been returned to the office of the Commissioner of Revenue unpaid on account of insufficient funds of the drawer of said check in the bank upon which same is drawn, then and in that event an additional tax shall be imposed equal to ten per cent of the tax due, and in no case shall the increase of said tax because of such failure be less than one dollar, and the said additional tax shall not be waived or diminished by the Commissioner of Revenue. Additional tax. Minimum of increase. Additional tax not to be waived.

SEC. 408. *Discretion of commissioner over penalties.*

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to waive or reduce any penalties provided for in this act except the penalty provided in section 407 relating to unpaid checks. Power of commissioner to waive or reduce penalties.

SEC. 420. *Tax a debt.*

Tax, increases, interest and penalties debts from time due.

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a debt from the person, firm or corporation liable to pay the same to the State of North Carolina.

SEC. 421. *Action for recovery of taxes.*

Action for recovery by attorney-general for recovery of taxes, penalties and interest.

Action may be brought at any time by the Attorney-General of the State at the instance of the Commissioner of Revenue in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

SEC. 422. *Tax upon settlement of fiduciary's account.*

Final account of fiduciary not allowed until all taxes due paid. And taxes to become due secured.

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

Conclusive evidence.

Agreement as to taxes on trust estates.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney-General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

Payment in accordance with agreement full satisfaction.

SEC. 423. *Warrant for the collection of taxes.*

Order to sheriff for collection of taxes.

If any tax imposed by this act or any portion of such tax be not paid within sixty days after the same becomes due and has been assessed, the Commissioner of Revenue shall issue an order under his hand and official seal directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof, with the added penalties, interest, and the cost of executing the same, and to return to the commissioner the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the order. The said sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his serv-

Action by sheriff.

Fees.

ices in executing the order, to be collected in the same manner. If an order be returned not satisfied in full, the commissioner shall have the same remedies to enforce the claim for taxes against the taxpayer as if the State had recovered judgment against the taxpayer for the amount of the tax.

Remedies to enforce claim.

SEC. 424. *Taxes recoverable by action.*

Upon the failure of any corporation to pay the taxes, fees and penalties prescribed by Schedules B and C of this act, the Commissioner of Revenue may certify same to the sheriff of the county in which such company may own property, for collection as provided in this act; and if collection is not made, such taxes or fees and penalties thereon may be recovered in an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such corporation is doing business, or in any county in which such corporation owns property. The Attorney-General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

Certificate to sheriff for collection of corporation taxes.

Recovery by action.

Locus.

Attorney-general to bring action.

Allegations.

SEC. 425. *Additional remedies.*

In addition to all other remedies for the collection of any taxes or fees due, under the provisions of this act, the Attorney-General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees, or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not an agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the

Remedy by injunction.

Petition in name of State.

Facts authorizing injunction.

court. Such petition shall be in the name of the State, and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties for failure to make or file such reports or returns, such court shall grant and issue such injunction.

SEC. 426. *Actions, when tried.*

Actions to have precedence.

All actions or processes brought in any of the Superior Courts of this State under provisions of this act, shall have precedence over any other civil causes pending in such courts and the courts shall always be deemed open for trial of any such action or proceeding brought therein.

GENERAL PROVISIONS

SEC. 440. *Taxes payable in national currency; for what period and when a lien.*

Taxes payable in national currency.

Taxes for calendar year.

Attachment of lien for taxes.

Date.

The taxes herein designated are payable in the existing national currency. State, county and municipal taxes levied for any and all purposes shall be for the calendar year in which they become due, except as otherwise provided, and the lien of such taxes shall attach to all real estate of the taxpayer situated within the county or other municipality by which the tax list is placed in the sheriff's or tax collector's hands, which lien shall attach on the first day of May annually, and shall continue until such taxes, with any penalty and costs which shall accrue thereon, shall be paid.

Poll tax.

SEC. 441. *Poll tax.*

Tax for school fund and support of poor.

There shall be levied by the board of county commissioners in each county a tax of two dollars on each taxable poll, or male between the ages of twenty-one and fifty years, except the poor and infirm, whom the county commissioners may declare and record fit subjects for exemption. The taxes levied and collected under this section shall be for the benefit of the public school fund of the county and for the support of the poor, but not more than twenty-five per cent of the tax may be used for the latter purpose.

Municipalities not to levy income or inheritance tax.

SEC. 442. *Municipalities not to levy income and inheritance tax.*

No city, town, township, or county shall levy any tax on income or inheritance.

SEC. 443. *State taxes.*

No State tax on property.

No tax on any property in the State shall be levied for any of the uses of the State government. The taxes levied in this

act are for the expenses of the State government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, an equalizing fund for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

SEC. 444. *Corporation taxes payable to the Commissioner of Revenue.*

Every corporation, joint-stock association, limited partnership, or company whatsoever, from which a report is required by law to be made to the Commissioner of Revenue, shall be subject to and pay to the Commissioner of Revenue annually the franchise tax imposed by section two hundred and ten and two hundred and eleven of this act; it shall be the duty of the Commissioner of Revenue to mail to every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this section as relates to penalty as notice of penalty for failure to pay said taxes; and it shall be the duty of the treasurer or other officer having charge of any such corporation, joint-stock association or limited partnership upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue within thirty days from the date of such notice. If such tax is not paid by the first day of November, it shall be the duty of the Commissioner of Revenue to send, not later than November fifteenth, final notice to such delinquent corporation that penalty will be imposed if payment is not made as required by this section. If the said tax is not paid by the first day of December next following, the Commissioner of Revenue shall thereupon certify the same, with ten per centum of such tax added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is given by the Machinery Act for the collection of other taxes, and it shall be the duty of the sheriff or tax collector to proceed to collect same, by levy, advertisement, and sale, in the same manner as provided by law for the collection of other taxes. The sheriff or tax collector shall be allowed the same fees for collecting, or for levy, advertisement and sale, as provided by law for collection of other taxes, the same to be allowed in settlement with the Commissioner of Revenue, and in cases where the sheriff after due diligence, is unable to collect the tax, he shall return the same to the Commissioner of Revenue uncol-

Uses of taxes.

Franchise taxes payable to commissioner of revenue.

Statements to be mailed by commissioner.

Notice of penalty.

Tax to be paid within 30 days.

Final notice.

Certificate to sheriff if tax not paid.

Amounts charged to sheriffs.

Certificates to have force of judgment and execution.

Collection.

Fees for collection.

Report of uncollectible taxes.

Taxes subject to act.

Proviso: interests in limited partnerships or joint-stock associations capital stock.

Stockholders not charged with tax on stock of companies paying tax on capital stock.

Individual stockholders in foreign corporations not required to list.

"Situs" declared.

lected. The provisions of this section shall apply to any taxes payable directly to the State Treasurer that are due and unpaid at the time of the passage of this act, and such taxes may be certified for collection at any time: *Provided*, that for the purposes of this act interests in limited partnerships or joint-stock associations shall be deemed to be capital stock, and taxed accordingly. Individual stockholders in any corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock shall not be required to pay any tax on said stock or list the same, nor shall corporations legally holding capital stock in other corporations in this State, upon which the tax has been paid by the corporation issuing the same, be required to pay any tax on said stock or list the same. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, and the situs of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

SEC. 445. *Tax exemption repealed.*

Limitations or exemptions repealed.

Property and effects liable to taxation.

Exceptions.

Proviso: limitation of exemption.

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation except property belonging to the United States and to municipal corporations and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation or rent shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investments shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable or benevolent institutions.

SEC. 446. *Law applicable to foreign corporations.*

Application of act to foreign corporations.

Proviso: corporations excepted.

All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers: *Provided, however*, this subsection shall not be construed as applying to insurance cor-

porations, fraternal, beneficiary associations, or building and loan associations, banking, railroad, express, telephone, and telegraph companies.

SEC. 447. *Information must be furnished.*

Each company, firm, corporation, person, association, co-partnership, or public utility shall furnish the Commissioner of Revenue in the form of returns prescribed by him all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

Corporations to furnish information.

Specific answers to all questions.

SEC. 448. *Returns required.*

Any such company, firm, corporation, person, association, co-partnership, or public utility receiving from the Commissioner of Revenue any blanks, requiring information, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

Returns to answer all questions.

Reasons for failure to answer to be given.

The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner or agent and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

Answers to be verified.

Time for return.

SEC. 449. *Personal liability of officers, trustees or receivers.*

Any officer, trustee or receiver of any corporation required to file report with the Commissioner of Revenue, having in his custody funds of the corporation, who allows said funds to be paid out or distributed to the stockholders of said corporation, without having satisfied the State Board of Assessment or Commissioner of Revenue for any State taxes which are due or have accrued, shall be personally responsible for the payment of said tax, and in addition thereto shall be subject to a penalty of not more than the amount of the tax, nor less than 25 per cent of such tax found to be due or accrued.

Personal liability of officers, trustees or receivers.

Penalties.

SEC. 450. *Blanks furnished by Commissioner of Revenue.*

The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, co-partnership, or public utility subject thereto.

Blanks to be furnished by commissioner of revenue.

SEC. 451. *Commissioner of Revenue to keep records.*

Records to be kept
by commissioner
of revenue.

Assessment rolls.

Monthly report of
collections.

It shall be the duty of the Commissioner of Revenue to keep such records of collection of taxes as may be prescribed by the State Auditor, in books to be furnished by the State Auditor, and to keep an assessment roll, showing on same the name of each taxpayer, the amount of tax assessed against each, the amount of increase or decrease in such assessment, the penalties assessed and collected, and the total tax paid. It shall also be the duty of the Commissioner of Revenue to make monthly reports to the State Treasurer or State Auditor, or both, of all collections of taxes, on such forms as may be prescribed and furnished him by the State Auditor.

SEC. 452. *Reports to clerks of courts.*

Reports to counties
of licenses.

(1) That it shall be the duty of the Commissioner of Revenue to prepare and furnish to the clerks of the Superior Court of each county in this State, twice during each year, two copies of a list of all persons, firms and corporations in the county of such clerk, who shall have procured licenses to carry on any trade, business, calling or profession, or to enjoy any franchise or privilege, for which license shall be required under Schedule "B" of the Act to Raise Revenue then in force.

Reports to be filed
and posted.

(2) That upon receipt of the two copies of such list, it shall be the duty of the clerk of the court receiving the same, to file one copy in his office for a permanent record to be exhibited to any person interested in the same. The other copy shall be posted by said clerk at the courthouse door of such county for public inspection.

Lists furnished
solicitors.

(3) That in addition to furnishing two copies of such list to the clerk of the Superior Court of each county, it shall be the duty of the Commissioner of Revenue to furnish such lists to the solicitor for any or all of the counties of said solicitor's judicial district, if requested by him.

Commissioner to
have blanks pre-
pared and printed.

(4) That the Commissioner of Revenue shall have the right to have prepared and printed suitable forms which shall show the businesses, trades, callings, avocations and professions, for which licenses are required under Schedule "B" of the Act to Raise Revenue then in force, with suitable blanks to list the names of persons, firms and corporations in each county, who shall have procured the licenses so required. The said Commissioner of Revenue shall have the right, in his discretion, to furnish other copies of such lists for all or any counties where he thinks the furnishing of such lists would aid in the collection of revenues due the State under said Schedule "B" of the Act to Raise Revenue.

Lists furnished
counties.

SEC. 453. *Publication of statistics.*

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

Publication of statistics.

SEC. 454. *Powers of Commissioner of Revenue.*

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the tax due by any taxpayer under this act, shall have power to examine or cause to be examined by any agent or representative designated by him for that purpose, any books, papers, records or memoranda, bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oath to such person or persons.

Powers of commissioner of revenue.

Examination of books and records.

Require attendance of persons.

To take testimony.

Power to administer oaths.

SEC. 455. *Secrecy required of officials; penalty for violation.*

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, or clerk, or other officer or employee to divulge and make known in any manner the amount of income or any particulars set forth or disclosed in any report or return for income tax required under this act. Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Governor or Attorney-General or other legal representatives of the State of the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this act. Reports and returns shall be preserved for three years and thereafter, until the Commissioner of Revenue orders them to be destroyed.

Particulars of income tax returns not made public.

Publication of statistics.

Inspection by public officers.

Preservation of returns.

2. Any offense against subdivision one of this section shall be punished by a fine of not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court, and if the offender be an officer or employee of the State he shall be dismissed from office and be incapable of holding any public office in this State for a period of five years thereafter.

Punishment for violation of section.

Dismissal from service if offender be officer.

3. Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal

Information to federal officers or officers of other States,

Right to be reciprocal.

Revenue of the United States, or the proper officer of any State imposing an income tax upon the income of individuals, or the authorized representative of either such officer, to inspect the income tax returns of any individual, or may furnish to such officer or his authorized representative an abstract of the return of income of any taxpayer or supply him with information concerning any item of income contained in any return or disclosed by the report of any investigation of the income or return of income of any taxpayer; but such permission shall be granted or such information furnished to such officer, or his representative, only if the statutes of the United States or of such other State, as the case may be, grants substantially similar privileges to the proper officer of this State charged with the administration of the personal income tax law thereof.

SEC. 456. *Deputies and clerks.*

Deputies and clerks.

1. The Commissioner of Revenue may appoint and remove such deputies and clerks as he may find necessary under his direction to administer the laws relating to the assessment and collection of all taxes provided for in this act and fix the compensation of such clerks and deputies, within the rules and regulations prescribed by the Salary and Wage Commission.

SEC. 457. *Deputy commissioners to assist in enforcement of this act.*

Duty of deputies.

It shall be the duty of the Commissioner of Revenue to employ such number of deputies as is provided by law to assist him in securing the faithful administration of the provisions of this act and of the Revenue Laws of the State. Such deputies, upon presentation of certificate of authority from the Commissioner of Revenue, shall have access to the books and records of any county or municipality in the State.

Powers of deputies.

SEC. 458. *Oaths and acknowledgments.*

Power to administer oaths.

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this act or under the rules and regulations of the Commissioner of Revenue.

SEC. 459. *Regulations.*

Commissioner may make rules for enforcement of act.

The Commissioner of Revenue may from time to time make such rules and regulations not inconsistent with this act as he may deem necessary to enforce its provisions.

SEC. 460. *Time for filing reports extended.*

Commissioner may extend time for filing reports.

The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any person, firm or cor-

poration or public utility a further specified time, within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee shall be extended or postponed accordingly.

SEC. 461. *Construction of the act; population.*

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income or other taxes. Such decisions by the Commissioner of Revenue shall be prima facie correct and a protection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: *Provided*, that if any city or town in this State has extended its limits since the last census period and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

Commissioner to construe acts.

Construction prima facie correct.

Ascertainment of population.

Proviso: extension of limits and census by towns or cities.

SEC. 462. *When increases operative.*

In all instances in which the taxes are increased or decreased under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and twenty-seven, such increase or decrease shall become operative only from and after the thirty-first day of May, one thousand nine hundred and twenty-seven.

Increases operative from 31st May, 1927.

SEC. 463. *Authority for imposition of tax.*

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

Act authority for imposition of tax.

Conflicting laws repealed.

Effect of repeal.

SEC. 464. *Taxes to be paid.*

No court of this State shall entertain a suit of any kind brought for the purpose of preventing the collection of any tax imposed in this act. Whenever a person shall have a valid defense to the enforcement of the collection of a tax assessed

Suits not to be entertained for prevention of tax collection.

Payment under protest.

Demand for return.

Suit for refund.

Judgment.

Refund of State taxes.

or charged against him or his property such person shall pay such tax to the proper officer, and notify such officer in writing that he pays same under protest. Such payment shall be without prejudice to any defense or rights he may have in the premises and he may, at any time within thirty days after such payment, demand the same in writing from the Commissioner of Revenue of the State if a State tax or if a county, city or town tax, from the treasurer thereof, for the benefit or under the authority or by request of which the same was levied; and if the same shall not be refunded within ninety days thereafter, may sue such official for the amount so demanded; and if upon the trial it shall be determined that such tax or any part thereof was levied or assessed for an illegal or unauthorized purpose, or was for any reason invalid or excessive, judgment shall be rendered therefor, with interest, and the same shall be collected as in other cases. The amount of State taxes for which judgment shall be rendered in such action shall be refunded by the State.

SEC. 465. *Unconstitutionality or invalidity.*

Saving clause.

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

Captions not to affect interpretation.

SEC. 466. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 81

AN ACT TO PROVIDE FOR THE ISSUANCE OF BONDS AND NOTES OF COUNTIES AND FOR PROPERTY TAXATION FOR THE PAYMENT THEREOF, WITH INTEREST.

The General Assembly of North Carolina do enact:

Cited as county finance act.

SECTION 1. *Short title.* This act shall be known and may be cited as "The County Finance Act."

Meaning of terms.

SEC. 2. *Meaning of terms.* In this act, unless the context otherwise requires, the words—

"Governing body" means the board of county commissioners, or the board or body in which the general legislative powers of the entire county are vested. Governing body.

"Clerk" means the officer acting as clerk of the governing body. Clerk.

"Necessary expenses" means the necessary expenses referred to in section seven of article seven of the Constitution of North Carolina. Necessary expenses.

"Published" means printed in a newspaper published in the county, if there be such a newspaper, but otherwise means posted at the court-house door and in at least three other public places in the county. Published.

"Chief financial officer" means the county accountant, auditor, or other officer designated or appointed by the governing body to supervise the fiscal affairs of the county, unless such officer shall be designated by law. Chief financial officer.

SEC. 3. *Application and construction of act.* This act shall apply to all counties in the State, except as otherwise provided herein. Every provision of this act shall be construed as being qualified by constitutional provisions whenever such construction shall be necessary in order to sustain the constitutionality of any portion of this act. Application and construction of act.

SEC. 4. *Revenue anticipation loans for ordinary expenses.* Counties may borrow money for the purpose of paying appropriations made for the current fiscal year in anticipation of the collection of the taxes and other revenues of such fiscal year, payable at such time or times, not later than thirty days after the expiration of the current fiscal year, as the governing board may fix. No such loan shall be made if the amount thereof, together with the amount of similar previous loans remaining unpaid, shall exceed 80 per cent of the amount of uncollected taxes and other revenue for the fiscal year in which the loan is made, as estimated by the chief financial officer and certified in writing by him to the governing body. Anticipation loans for ordinary expenses.

SEC. 5. *Revenue anticipation loans for debt service.* For the purpose of paying the principal or interest of bonds or notes due or to become due within four months, and not otherwise adequately provided for, any county may borrow money in anticipation of the receipt of either the revenues of the fiscal year in which the loan is made, or the revenues of the next succeeding fiscal year, and such loan shall be payable not later than the end of such next succeeding fiscal year. Maturity of loans.

SEC. 6. *Notes evidencing revenue anticipation loans.* Negotiable notes shall be issued for all moneys borrowed under the two preceding sections, which notes may be renewed from time to time and money may be borrowed upon new notes from time to time for the payment of any indebtedness evidenced Limit of amount.

Years chargeable with loan.

Maturity of loan.

Notes evidencing anticipation loans.

Notes renewable.

New notes.

Final limit for maturity.	thereby; but all such notes and loans shall mature within the time limited by said two sections for the payment of the original loan. No money shall be borrowed under said sections at a rate of interest exceeding the maximum rate permitted by law. If such notes mature not more than six months after their date, they may be disposed of either by public or private negotiations, after five days notice has been given in some newspaper having a general circulation in the county. If such notes mature more than six months after their date, they shall not be disposed of except in accordance with the provisions of this act governing the disposal of bond anticipation notes maturing more than six months from date. All notes herein provided for shall be authorized by a resolution of the governing body, which shall fix the actual or maximum face amount of the notes and the actual or maximum rate of interest to be paid upon the amount borrowed. The governing body may delegate to any officer the power to fix such face amount and rate of interest within the limitations prescribed by such resolution, and the power to dispose of such notes, which shall be executed under the seal of the county by the chairman and clerk of the board, or by any two officers designated by the board for that purpose, and any interest coupons thereto attached shall be signed with the manual or facsimile signature of said clerk or of any other officer designated by the board for that purpose.
Rate of interest.	
Sale of notes maturing within six months.	
Sale of notes maturing more than six months after date.	
Resolution authorizing notes.	
Delegation of powers to fix face amount and interest rate.	
And sale of notes.	
Execution of notes.	
Authentication of coupons.	
Certification of revenue anticipation notes.	SEC. 7. <i>Certification of revenue anticipation notes.</i> No revenue anticipation notes shall be valid unless there shall be written or printed on the face or the reverse thereof a statement signed by the chief financial officer of the county in the words: "This note and all other revenue anticipation notes of the county amount to less than 80 per cent of the amount of uncollected taxes and other revenue for the current year": <i>Provided, however,</i> that if such notes are issued under the authority given by section five of this act, said statement may be either in said words or in the words, "This note is issued under section five of the county finance act for the payment of principal or interest of bonds or notes."
Proviso: alternate certificate.	
Approval of issuance of bonds and levy of taxes.	SEC. 8. <i>Purposes for which bonds may be issued and taxes levied.</i> The special approval of the General Assembly is hereby given to the issuance by counties of bonds and notes for the special purposes named in this section, and to the levy of property taxes for the payment of such bonds and notes and interest thereon. Accordingly, authority is hereby given to all counties in the State, under the terms and conditions herein described, to issue bonds and notes, and to levy property taxes for the payment of the same, with interest thereon, for the following purposes, including therein pur-
Authority given:	
To issue bonds and notes.	
To levy property taxes for payment.	

chase of the necessary land and, in the case of buildings, the necessary equipment:

- (a) Erection and purchase of schoolhouses.
- (b) Highway construction and reconstruction, including bridges and culverts.
- (c) Bridge construction.
- (d) Erection and purchase of court-house and jails, including a public auditorium within and as a part of a court-house.
- (e) Erection and purchase of county homes for the indigent and infirm.
- (f) Erection and purchase of hospitals.
- (g) Erection and purchase of public auditoriums.
- (h) Elimination of grade crossings over railroads and interurban railways, including approaches and damages, when not less than one-half of the cost shall be payable to the county at one time, or from time to time under contract made with a railroad or interurban railway company, the bonds herein authorized to be for the entire cost or any portion thereof.
- (i) Acquisition and improvement of lands for public parks and playgrounds.

(j) Funding or refunding of valid indebtedness incurred before July first, one thousand nine hundred twenty-seven, if such indebtedness be payable at the time of the passage of the order authorizing the bonds or be payable within one year thereafter, or, although payable more than one year thereafter, is to be cancelled prior to its maturity and simultaneously with the issuance of the funding or refunding bonds, and all debt not evidenced by bonds which was created for necessary expenses of any county and which remains outstanding at the ratification of this act is hereby validated.

(k) A portion to be determined by the governing body of the cost of construction of bridges at county boundaries, when an adjoining county or municipality, within or without the State, shall have agreed to pay the remaining cost of construction.

(l) A portion to be determined by the governing body of the cost of public buildings constructed or acquired in order that a part of such buildings may be used for a purpose hereinabove expressed when a municipality within the county shall agree to pay the remaining cost.

SEC. 9. Order of governing body required. Bonds of a county shall be authorized by an order of the governing body, the term "order" being here used to indicate the order, resolution, or measure which declares that bonds shall be issued, in order to differentiate the same from such subsequent resolution as may be passed in respect of details which such order is not required to contain. Such order shall state:

Purposes: including purchase of land and equipment of buildings. Erection and purchase of school-houses.

Highway construction and reconstruction. Bridges and culverts.

Bridge construction. Court-house and jails.

County homes. Hospitals. Public auditorium.

Elimination of grade crossings.

When one-half cost payable by county.

Apportionment of bonds.

Public parks and playgrounds.

Funding debt incurred before 1st July, 1927.

Debt not evidenced by bonds validated.

Construction of bridges at county boundaries.

Portion of cost of public buildings when municipality agrees to pay part.

Bond issue by order of governing body.

"Order" defined.

Purpose of bond issue.

Maximum aggregate amount.

Tax to be annually levied and collected.

Statement of public debt has been filed open to inspection. Conditions upon which order is effective. Funding or refunding bonds to take effect on passage and not submitted to voters.

Bonds other than for necessary expenses and submitted to election when approved by voters.

Thirty days after first publication. Unless petition for election is filed.

If election is called; when approved by voters.

Order need not specify details.

Maturity of bonds.

Limit of time for maturity.

Funding bonds.

Refunding bonds.

Bridge bonds:

Bridges if of wood.

(a) In brief and general terms, the purpose for which the bonds are to be issued, but not more than one purpose of issue shall be stated, the purposes set forth in any one subsection of section eight of this act to be deemed as one purpose;

(b) The maximum aggregate principal amount of the bonds;

(c) That a tax sufficient to pay the principal and interest of the bonds when due shall be annually levied and collected;

(d) That a statement of the county debt has been filed with the clerk, and is open to public inspection;

(e) A clause stating the conditions upon which the order will become effective, and the same shall become effective in accordance with such clause, which clause shall be as follows:

1. If the bonds are funding or refunding bonds, that the order shall take effect upon its passage, and shall not be submitted to the voters; or

2. If the bonds are for a purpose other than the payment of necessary expenses, or if the governing body, although not required to obtain the assent of the voters before issuing the bonds, deems it advisable to obtain such assent, that the order shall take effect when approved by the voters of the county at an election as provided in this act; or

3. In any other case, that the order shall take effect thirty days after the first publication thereof after final passage, unless in the meantime a petition for its submission to the voters is filed under this act, and that in such event it shall take effect when approved by the voters of the county at an election as provided in this act.

SEC. 10. *Order need not specify details of purpose.* In stating the purpose of a bond issue, an order need not specify the location of any improvement or property, or the material of construction.

SEC. 11. *Maturities of bonds.* All bonds shall mature in annual series as hereinafter provided, and no funding or refunding bonds shall mature after the expiration of the period herein fixed for such bonds, respectively; and no other bonds shall mature after the expiration of the period estimated by the governing body as the life of the improvement for which the bonds are issued, each such period to be computed from a day not later than one year after the passage of the order. Such periods shall not exceed the following for the respective classes of bonds:

(a) Funding bonds, fifteen years.

(b) Refunding bonds, twenty years.

(c) Bridge bonds (including retaining walls and approaches), forty years, unless constructed of wood, and in that case, ten years.

(d) Elimination of grade crossings, thirty years.

Elimination of grade crossings.

(e) Lands for public parks and playgrounds, including improvements, buildings, and equipment, forty years.

Land for parks and playgrounds.

(f) Highway construction or reconstruction, including bridges and culverts, if the surface—

Highways, including bridges and culverts.

1. Is constructed of sand and gravel, five years;

Constructed of sand and gravel.

2. Is of waterbound macadam or penetration process, ten years;

Waterbound macadam or penetration process.

3. Is of brick, blocks, sheet asphalt, bitulithic, or bituminous concrete, laid on a solid foundation, or is of concrete, twenty years.

Brick, blocks, sheet asphalt, bitulithic or bituminous concrete or of concrete.

(g) If, in the order or subsequent resolution, the governing body should be unwilling to provide that the surface of highways to be constructed or reconstructed with the proceeds of bonds shall have any surface described above, it shall be lawful to provide for a different surfacing if the State Highway Commission or the chairman thereof shall certify, and if an order or resolution of the governing body shall recite such certification (which recital shall be conclusive for the purpose of this act), that the surfacing so provided is believed to be of at least equal durability with the surfacing described in one or the other of the three classes of surfacing above described, and in that event the bonds shall not mature later than the period hereinabove provided for such similar surfacing.

Provision for different surfacing.

Certificate as to durability of substitute.

Bonds to mature as for similar surfacing.

(h) Public buildings, if they are—

Maturity of bonds for public buildings.

1. Of fireproof construction, that is, a building the walls of which are constructed of brick, stone, iron, or other hard, incombustible materials, and in which there are no wood beams or lintels, and in which the floors, roofs, stair halls, and public halls are built entirely of brick, stone, iron, or other hard, incombustible materials, and in which no woodwork or other inflammable materials are used in any of the partitions, flooring, or ceiling (but the building shall be deemed to be of fireproof construction notwithstanding that elsewhere than in the stair halls and entrance halls there is wooden flooring supported by wooden sleepers on top of the fireproof floor, and that it contains wooden handrails and treads, made of hardwood, not less than two inches thick), forty years;

Of fireproof construction.

No wood beams or lintels.

Floors, roofs, stair halls and public halls of incombustible materials.

2. Of non-fireproof construction, that is, a building the outer walls of which are constructed of brick, stone, iron, or other hard, incombustible materials, but which in any other respect differs from a fireproof building as defined in this section, thirty years;

Maturity of bonds.

Non-fireproof constructions with fireproof outer walls.

Maturity of bonds.

3. Of other construction, twenty years.

Of other construction.

Average term of consolidated bond issues.

SEC. 12. *Consolidated bond issues.* It shall be lawful to consolidate into one issue bonds authorized by two or more orders for different purposes, in which event the bonds of such consolidated issue shall mature within the average of the periods estimated as the life of the several improvements, taking into consideration the amount of bonds to be issued on account of each item for which a period shall be estimated.

Sworn statement of debt before authorization of school bonds.

SEC. 13. *Sworn statement of debt, before authorization of bonds for school purposes.* After the introduction, and at least ten days before the final passage of an order for the issuance of bonds for school purposes, an officer designated by the governing body for that purpose shall file with the clerk a statement of debt incurred and to be incurred for school purposes under orders either introduced or passed, whether evidenced by bonds, notes, or otherwise, and whether incurred by original creation of the debt or by assumption of debt, including debt incurred by the county board of education, and including debt to the State or any department thereof, but not including obligations incurred to meet appropriations in anticipation of revenues to an amount not exceeding the amount of the last preceding tax levy for school purpose, nor including debt incurred in anticipation of the sale of any kind of bonds except funding and refunding bonds, which statement shall show the following:

Statement to be filed.

Obligations not included.

Statement to show.

Assessed valuation of property.
Outstanding school debt.

Bonded school debt.

School sinking fund.

School credits.

Unissued funding and refunding school bonds.
Sum of last three items.

Net school debt.

Ratio of net school debt to assessed valuation.

Statement of debts before issuing bonds other than for schools.

(a) The assessed valuation of property as last fixed for county taxation.

(b) Outstanding school debt.

(c) Bonded school debt to be incurred under orders either passed or introduced.

(d) The sum of items "b" and "c."

(e) School sinking funds, being money or investments thereof pledged and held for the payment of principal of outstanding school debt.

(f) School credits, being principal sums owing to the county from school districts which are pledged to and when collected will be used in the retirement of outstanding school debt.

(g) Amount of unissued funding and refunding school bonds included in gross debt.

(h) The sum of items "e" and "f" and "g."

(i) Net school debt, being the sum by which item "d" exceeds item "h."

(j) The percentage that the net school debt bears to said assessed valuation.

SEC. 14. *Sworn statement of debt before authorization of bonds for other than school purposes.* After the introduction and at least ten days before the final passage of an order for

the issuance of bonds for other than school purposes, an officer designated by the governing body for that purpose shall file with the clerk a statement of debt incurred and to be incurred for other than school purposes under orders either introduced or passed, whether evidenced by bonds, notes, or otherwise, and whether incurred by original creation of the debt, or by assumption of the debt, including debt to the State or any department thereof, but not including obligations incurred to meet appropriations in anticipation of revenues to an amount not exceeding the amount of the last preceding tax levy for other than school purposes, or including debt incurred in anticipation of the sale of any kind of bonds except funding and refunding bonds, which statement shall show the following:

(a) The assessed valuation of property as last fixed for county taxation.

Details reported.

(b) Outstanding debt for other than school purposes.

Assessed valuation of property for county tax.

Outstanding debt not for schools.

(c) Bonded debt to be incurred for other than school purposes under orders either passed or introduced.

Bonded debt other than for schools.

(d) The sum of items "h" and "c."

Total outstanding and bonded debt.

(e) Sinking funds (except school sinking funds), being money or investments thereof pledged and held for the payment of principal of debt outstanding for other than school purposes.

Sinking fund, except school sinking fund.

(f) Moneys payable to the county by a railroad or inter-urban railway company, under contract, as all or part of the cost of grade crossing elimination, if such moneys are pledged to and when collected will be used in the retirement of outstanding debt for other than school purposes.

Moneys payable pledged for debt.

(g) Amount of unissued funding and refunding bonds not for school purposes included in gross debt.

Unissued funding and refunding bonds.

(h) The sum of items "e", "f" and "g."

Sum of sinking fund assets.

(i) Net debt for other than school purposes, being the sum by which item "e" exceeds item "h".

Net debt.

(j) The percentage that the net debt for other than school purposes bears to said assessed valuation.

Ratio of net debt to assessed valuation.

SEC. 15. *Financial statement filed for inspection.* The sworn statement of debt shall remain on file with the clerk and be open to public inspection. In any action or proceeding in any court involving the validity of bonds, said statement shall be deemed to be true and to comply with the provisions of this act, unless it appears, in an action or proceeding commenced within the time limited by this act for actions to set aside bond orders, first, that the representations contained therein could not by any reasonable method of computation be true; or, second, that a true statement would show that the order authorizing the bonds could not be passed.

Financial statement filed for inspection.

Statement deemed true.

Proof that representations could not be true.
Or that true statement would vitiate order authorizing bonds.

Publication of bond order as introduced.

Public hearing.

Time for hearing.

Note in publication of order.

Form.

SEC. 16. *Publication of bond order.* As soon as possible after the introduction of the order and the filing of the financial statement hereinabove required, the clerk shall publish the order as introduced. Before publishing the same he shall fix an hour and day for a public hearing upon the order unless the governing body shall itself have fixed such hour and day. The hour and day, if fixed by the clerk, shall be ten o'clock A. M. of the first Monday of the following month, if ten days shall elapse between such publication and the day so fixed, but otherwise shall be ten o'clock A. M. of the first Monday of the next succeeding month. In connection with the publication of the order, and immediately below the same, the clerk shall publish a statement signed by him with blanks properly filled in substantially the following form:

"The foregoing order has been introduced and a sworn statement has been filed under the county finance act showing the assessed valuation of the county to be \$..... and the net debt for school purposes (substitute net debt for other than school purposes if the proposed bonds are for other than school purposes) including the proposed bonds, to be \$..... A tax will be levied for the payment of the proposed bonds and interest, if the same shall be issued. Any citizen or taxpayer may protest against the issuance of such bonds at a meeting of the board of county commissioners to be held at o'clock M., 19..... or an adjournment thereof.

.....
"Clerk of Board of Commissioners."

Hearing.

Adjournments.

Action by governing body.

Changes not authorized without rehearing.

Proviso: limit of issue of school bonds.

Limitation on other bond issues.

SEC. 17. *Hearing: passage of order: debt limitations.* On the day so fixed for the public hearing, but not earlier than ten days after the first publication of the order, the governing body shall hear any and all citizens and taxpayers who may desire to protest against the issuance of the bonds, but such hearing may be adjourned from time to time. After such hearing, the governing body may pass the order in the form of its introduction, or in an amended form but the amount of bonds to be issued shall not be increased by such amendment, nor the purpose of issuance substantially changed, without due notice and hearing as above required. *Provided, however,* that no order for the issuance of school bonds shall be passed unless it appears from said sworn statements that the net school indebtedness does not exceed five per cent of said assessed valuation, unless the bonds to be issued are funding or refunding bonds; and no order shall be passed for the issuance of bonds other than school bonds unless it appears from said sworn statement that the net indebtedness for other

than school purposes does not exceed five per cent as said assessed valuation, unless the bonds to be issued are funding or refunding bonds: *Provided, however*, that if the net school debt of any county shall, on the day this act is ratified, be in excess of four-fifths of the limitation above fixed therefor, such order for the issuance of school bonds may be passed, if the net debt shall not be increased thereby more than two per cent of such assessed valuation; and that if the net debt of any county for other than school purposes shall, on the day this act is ratified be in excess of four-fifths of the limitations above fixed therefor, such order may be passed if the net debt for other than school purposes shall not be increased thereby more than two per cent of such assessed valuation: *Provided, further*, that if any county shall assume all outstanding indebtedness for school purposes of every city, town school district, school taxing district, township or other political subdivision therein, the limit of the net debt of such county for school purposes, including the debt so assumed, shall be eight per cent (8%) and the privilege of creating or assuming an additional gross debt of two per cent (2%) under certain circumstances shall not be allowed such county.

SEC. 18. *Material of construction and other details.* The statements as to kind and material of construction, so far as the same constitute conditions upon which maturities of bonds are to be determined under this act, as well as all details of bonds not required to be set forth in the order, may be set forth in resolution or resolutions to be passed on or after the passage of the order, and before the issuance of the bonds.

SEC. 19. *Publication of bond order.* A bond order after final passage thereof shall be published once in each of two successive weeks after its final passage. A notice substantially in the following form (the blanks being first properly filled in) with the printed or written signature of the clerk appended thereto, shall be published with the order:

"The foregoing order was finally passed on the..... day of....., 19..... and was first published on theday of 19..... Any action or proceeding questioning the validity of said order must be commenced within thirty days after its first publication.

.....
Clerk."

SEC. 20. *Limitation of action to set aside order.* Any action or proceeding in any court to set aside a bond order, or to obtain any other relief, upon the ground that the order is invalid, must be commenced within thirty days after the first publication of the notice aforesaid and the order or supposed order

Proviso:

Issue of school bonds authorized if net debt not increased more than 2% of valuation by issue.

Net debt of county other than for school bonds.

Issue authorized if debt more than 2% of valuation.

Proviso: limit of county debt if all school debts are assumed by county.

Creating or assuming greater debt not authorized.

Statements of conditions governing maturity of bonds and details of bonds may be set forth before or after passage of order.

Publication of bond order after passage.

Form of notice to be published.

Action to set aside bond order to commence within 30 days.

No right of action or defense after expiration of period.

Validity of order not open to question.

Petition demanding election to be filed within 30 days.

Petition in writing. Number of signers required.

Residence of signer to be stated.

Text of order not required.

Petition on more than one sheet.

Each sheet to be verified.

Investigation of sufficiency of petition.

Certificate of investigation.

Determination of sufficiency.

Determination conclusive.

Approval of majority of qualified voters.

Approval of majority of votes cast.

Election to be held within one year.

Special or regular election.

Time between elections.

Several orders submitted at one election.

New registration authorized.

referred to in the notice. After the expiration of such period of limitations, no right of action or defense upon the validity of the order shall be asserted, nor shall the validity or the order be open to question in any court upon any ground whatever, except in an action or proceeding commenced within such period.

SEC. 21. *Petition for referendum of bond order.* A petition demanding that a bond order be submitted to the voters may be filed with the clerk within thirty days after the first publication of the order. The petition shall be in writing and signed by voters of the county equal in number to at least fifteen per centum of the total number of votes cast at the last preceding election for the office of Governor. The residence address of each signer shall be written after his signature. The petition need not contain the text of the order to which it refers. The petition need not be all on one sheet and if on more than one sheet, it shall be verified as to each sheet. The clerk shall investigate the sufficiency of the petition and present it to the governing body, with a certificate stating the result of his investigation. The governing body, after hearing any taxpayer who may request to be heard, shall thereupon determine the sufficiency of the petition, and the determination of the governing body shall be conclusive.

SEC. 22. *What majority required.* If a bond order provides for the issuance of bonds for a purpose other than the payment of necessary expenses of the county, the approval of the qualified voters of the county, as required by the Constitution of North Carolina, shall be necessary in order to make the order operative. If, however, the bonds are to be issued for necessary expenses, the affirmative vote of the majority of the voters voting on the bond order shall be sufficient to make it operative, in all cases where the order is required by this act to be submitted to the voters.

SEC. 23. *When election held.* Whenever the taking effect of an order authorizing the issuance of bonds is dependent upon the approval of the order by the voters of a county, the governing body may submit the order to the voters at an election to be held not more than one year after the passage of the order. The governing body may call a special election for that purpose, or may submit the order to the voters at the regular election for county officers next succeeding the passage of the order, but no such special election shall be held within one month before or after a regular election for county officers. Several orders or other matters may be voted upon at the same election.

SEC. 24. *New registration.* The governing body of the county in which such election is held may in their discretion,

order a new registration of the voters for such election. The books for such new registration shall remain open in each precinct from 9 A. M. to 6 P. M. on each day, except Sundays and holidays, for three weeks, beginning on a Saturday morning and ending on the second Saturday evening before the election. A registrar and two judges of election shall be appointed by the governing body for each precinct: *Provided*, that the books shall be open at the polling places on each Saturday during the registration period. Sufficient notice shall be deemed to have been given of such new registration and of the appointment of the election officers if a notice thereof be published at least thirty (30) days before the closing of the registration books stating the hours and days for registration. It shall not be necessary to specify in said notice the places for registration. In case any registrar shall fail or refuse for any cause to perform his duties, it shall be lawful for the clerk to appoint another person to perform such duties, and no notice of such appointment shall be necessary.

SEC. 25. *Notice of election.* A notice of the election shall be deemed sufficiently published if published once not later than thirty (30) days before the election, and thereafter twice before the election, at intervals of at least one week between publications. Such notice shall state the date of the election, the maximum amount of the proposed bonds, and the purpose thereof, and the fact that a tax will be levied for the payment thereof. The notice shall state the places at which the election will be held, but without enumeration thereof may state that the election will be held at the same places at which the last preceding election was held for members of the General Assembly, with such changes as may have been ordered by the governing body.

SEC. 26. *Ballots.* The form of the question as stated on the ballot or ballots shall be in substantially the words: "For the order authorizing \$..... bonds (briefly stating the purpose) and a tax therefor" and "Against the order authorizing \$..... bonds (briefly stating the purpose) and a tax therefor." Such affirmative and negative forms may be printed upon separate ballots, or both thereof may be printed on one ballot, containing squares opposite the affirmative and the negative forms, in one of which squares the voter may make a mark (x). Ballots so prepared shall be deemed sufficient, but the requirements of this section are not mandatory.

SEC. 27. *Returns canvassed.* The officers appointed to hold the election, in making return of the result thereof, shall incorporate therein not only the number of votes cast for and against each order submitted, but also the number of voters

Registration days and hours.

Election officers.

Appointment.

Proviso: books open at polling places on each Saturday.

Sufficient notice.

Not necessary to state places for registration.

If registrar fail or refuse duties substitute appointed.

Sufficient publication of notice.

Statements to be made in notice.

Notice to state places where election will be held.

Sufficient statement.

Form of question as stated on ballots.

Returns.

Canvass of returns.
Canvass to include
votes cast and
number of quali-
fied voters.
Determination and
declaration of
result.

Laws governing
elections.

Statement of
result.

Details required.

Authentication of
return.

Canvass to be re-
corded and filed.

Actions on valid-
ity of election
barred after 30
days.

Action preparatory
to issuance.

Bonds not issued
until order takes
effect.

Bonds may be
issued within three
years.

Repeal permitted,
if anticipation
notes not out-
standing.

Bond issues to
mature in annual
installments.

First installment
if of funding
bonds.
If not funding
bonds.

Ratio of install-
ments.

registered and qualified to vote in the election. The governing body shall canvass the returns, and shall include in their canvass the votes cast and the number of voters registered and qualified to vote in the election, and shall determine and declare the result of the election.

SEC. 28. *Application of other laws.* Except as herein otherwise provided, the registration and election shall be conducted in accordance with the laws then governing elections for members of the General Assembly in said county, and governing the registration of electors for such elections, and the provisions of the Australian Ballot Law shall not apply to registrations and elections under this act.

SEC. 29. *Statement of result.* The governing body shall prepare a statement showing the number of votes cast for and against each order submitted, and the number of voters qualified to vote in the election, and declaring the result of the election, which statement shall be signed by a majority of the members of the governing body and delivered to the clerk, who shall record it in the minutes of the governing body, and file the original in his office and publish it once.

SEC. 30. *Limitation as to actions upon elections.* No right of action or defense founded upon the invalidity of the election shall be asserted, nor shall the validity of the election be open to question in any court upon any ground whatever, except in an action or proceeding commenced within thirty days after the publication of such statement of result as provided in section 29 hereof.

SEC. 31. *Preparation for issuing bonds.* At any time after the final passage of a bond order, all steps preliminary to the actual issuance of bonds under the order may be taken, but the bonds shall not be actually issued unless and until the order takes effect.

SEC. 32. *Within what time bonds issued.* After a bond order takes effect, bonds may be issued in conformity with its provisions at any time within three years after the order takes effect, unless the order shall have been repealed, which repeal is permitted (without the privilege of referendum upon the question of repeal), unless notes issued in anticipation of the proceeds of the bonds shall be outstanding.

SEC. 33. *Bonded debt payable in installments.* Each bond issue made under this act shall mature in annual installments or series the first of which, if funding bonds, shall be made payable not more than two years, and if not funding bonds, not more than three years, after the date of the first issued bonds of such issue and the last within the period prescribed by section 11 of this act for bonds of the class issued. No such installment or series shall be more than two and one-

half times as great in amount as the smallest prior installment or series of the same bond issue. If all the bonds of an issue are not issued at the same time, the bonds at any one time outstanding shall mature as aforesaid.

Bonds issued in installments.

SEC. 34. *Medium and place of payment.* The bonds may be made payable in such kind of money and at such place or places within or without the State of North Carolina as the governing body may by resolution provide.

Medium and place of payment.

SEC. 35. *Formal execution of bonds.* The bonds shall be issued in such forms as the officer who execute them shall adopt, except as otherwise provided by the governing body. They shall be signed by two or more officers designated by the governing body, or if the governing body makes no such designation, then by the chairman of the governing body and by the clerk, and the corporate seal of county or of the governing body shall be affixed to the bonds. The bonds may have coupons attached for the interest to be paid thereon, which coupons shall bear a facsimile signature of the clerk in office at the date of the bonds or at the date of delivery thereof. The delivery of bonds so executed shall be valid, notwithstanding any change in officers or in the seal of the county occurring after the signing and sealing of the bonds.

Forms of bonds.

Authentication.

Coupons.

Authentication of coupons.

Valid delivery.

SEC. 36. *Registration and transfer of bonds.*

(a) Bonds payable to bearer. Bonds issued under this act shall be payable to the bearer, unless they are registered as provided in this section; and each coupon appertaining to a bond shall be payable to the bearer of the coupon.

Bonds payable to bearer if not registered.

Coupons payable to bearer.

(b) Registration and effect. A county may keep in the office of a county officer to be designated by the governing body, or in the office of a bank or trust company appointed by the governing body as bond registrar a register of registers for the registration and transfer of its bonds, in which it may register any bond at the time of its issue, or, at the request of the holder, thereafter. After such registration the principal and interest of the bond shall be payable to the person in whose name it is registered except in the case of a coupon bond registered as to principal only, in which case the principal shall be payable to such person, unless the bond shall be discharged from registry by being registered as payable to bearer. After registration a bond may be transferred on such register by the registered owner in person or by attorney, upon presentation to the bond registrar, accompanied by delivery of a written instrument of transfer in a form approved by the bond registrar, executed by the registered owner.

Registration of bonds.

Bonds registered at time of issue or at request of holder.

Principal and interest payable to registered owner.

Registration as to principal only.

Transfer of registered bonds.

(c) Registration and transfer noted on bond. Upon the registration or transfer of a bond as aforesaid, the bond registrar shall note such registration or transfer on the back of

Registration and transfer noted on bond.

Registration of coupon bonds.

Cancellation of coupons.

Agreement for registration.

Sale below par forbidden.

Sale on sealed proposals after advertisement.

Sale after failure to receive bid.

Notice of sale.

Notice in financial paper or trade journal in State.

In financial journal in New York City.
Or in Baltimore.

Items of notice.

Description of bonds.

Requirement of guarantee for purchaser if bids accepted.

Bids opened in public.

Award of bonds.

Proviso: right to reject all bids.

Further advertisement.

the bond. Upon the registration of a coupon bond, as to both principal and interest, he shall also cut off and cancel the coupons, and endorse upon the back of the bond a statement that such coupons have been cancelled.

(d) Agreement for registration. A county may, by recital in its bonds, agree to register the bonds as to principal only, or agree to register them either as to principal only, or as to both principal and interest, at the option of the bondholder.

SEC. 37. *Sale of bonds.* All bonds of a county shall be sold at not less than par, and they shall be sold upon sealed proposals, after advertisement as herein provided, unless the sale is made within thirty days after failure to receive any legally acceptable bid in response to such advertisement. Whenever bonds are to be sold pursuant to advertisement, a notice shall be published at least ten days before the date for receipt of bids, as herein required for other county publications, and in addition thereto, a notice shall be published at least ten days before the date fixed for receipt of bids in a financial paper or trade journal published within the State of North Carolina, which publishes from time to time notices of the sale of public securities, and also in a financial journal published in New York City, or in a financial or trade journal published in Baltimore, a determination of the governing body that such papers or journals are ones which comply with this requirement to be conclusive. Such notice shall state that the bonds are to be sold upon sealed bids, and shall indicate the amount thereof, the place of sale, and the time of sale or time limited for receipt of proposals. The notice as published in the county and in the financial paper or trade journal published within the State of North Carolina shall also describe the bonds to be sold, and shall state that bidders must present with their bids a certified check upon an incorporated bank or trust company unconditionally, payable to the order of the county or of an executive, financial, or clerical officer thereof, for 2 per cent of the face value of bonds bid for, the purpose of such deposit being to secure the county against any loss resulting from the failure of the bidder to comply with the terms of his bid. Proposals submitted pursuant to such notice shall be opened in public, and the bonds shall be awarded to the highest bidder, if a fixed rate of interest is named in the notice, or shall be awarded to the highest bidder for the lowest rate upon which a legal offer is made, if the notice states that bidders may bid upon different rates of interest: *Provided, however,* that all bids may be rejected, and if any bid so rejected was legally acceptable, the bonds shall not be sold until after further advertisement as herein provided for the first advertisement.

SEC. 38. *Application of funds.* The proceeds of the sale of bonds and bond anticipation notes under this act shall be used only for the purposes specified in the order authorizing said bonds, and for the payment of the principal and interest of such notes issued in anticipation of the sale of bonds: *Provided, however,* that if for any reason any part of such proceeds are not applied to or are not necessary for such purposes, such unexpended part of the proceeds shall be applied to the payment of the principal or interest of said bonds. The cost of preparing, issuing, and marketing bonds shall be deemed to be one of the purposes for which the bonds are issued. If any notes issued in anticipation of the sale of bonds shall be outstanding and unpaid when the proceeds of the sale of bonds are received, such proceeds, or an amount thereof sufficient to retire such notes, shall be immediately, upon the receipt thereof, placed in a separate fund, which shall be held and used solely for the payment of such notes. If any member of the governing body or any county officer shall vote to apply or shall apply, or shall participate in applying any proceeds of bonds or bond anticipation notes in violation of this section, such member or such officer shall be guilty of a felony, and shall be prosecuted by the solicitor of the district in which the county lies, and shall be fined not more than ten thousand dollars (\$10,000) or imprisoned in the State's prison not more than twenty years, or both, at the discretion of the court, and shall forfeit and pay to any taxpayer or any holder of such bonds or notes who sues for the same the sum of two hundred dollars for each such act, and also all damages caused thereby.

SEC. 39. *Bond anticipation loans.* At any time after a bond order has taken effect, as provided in section 9 of this act, a county may borrow money for the purposes for which the bonds are to be issued, in anticipation of the receipts of the proceeds of the sale of bonds, and within the maximum authorized amount of the bond issue. Such loans shall be paid not later than three years after the time of taking effect of the order authorizing the bonds upon which they are predicated. The governing body may, in its discretion, retire any such loans by means of current revenues or other funds, in lieu of retiring them by means of bonds: *Provided, however,* that the governing body, at or before the actual retirement of any such loan by any means other than the issuance of bonds under the bond order upon which such loans is predicated, shall amend or repeal such order so as to reduce the authorized amount of the bond issue by the amount of the loan to be so retired. Such an amendatory or repealing order shall take effect upon its passage, and need not be published. Negotiable notes shall be issued for all moneys so borrowed. Such notes

Specific directions for use of funds.

Proviso: application of surplus.

Cost of preparing, issuing and marketing bonds.

Provision for anticipation notes.

Member of governing body and any county officer voting to apply or applying or participating any proceeds of bonds or bond anticipation notes in violation of this section, guilty of felony. Prosecution. Punishment.

Forfeit in suit for penalty.

Bond anticipation loans.

Time for paying loans.

Retirement of loans.

Proviso: bond issue reduced by amount of payments.

Amendatory or repealing order to take effect on passage—need not be published. Negotiable notes may be renewed.

Money may be borrowed for repayment.	may be renewed from time to time, and money may be borrowed upon notes from time to time for the payment of any indebtedness evidenced thereby, but all such notes shall mature within the time limited by this section for the payment of the original loan. No money shall be borrowed under this section at a rate of interest exceeding the maximum rate permitted by law. The said notes, if maturing not more than six months from their date, may be disposed of by public or private negotiations, after five days notice published in some newspaper having a general circulation in the county, but if maturing more than six months from date, they shall be sold after advertisement as provided in this act for advertisement and sale of bonds. The issuance of such notes shall be authorized by resolution of the governing body, which shall fix the actual or maximum face amount of the notes and the actual or maximum rate of interest to be paid upon the amount borrowed. The governing body may delegate to any officer the power to fix said face amount and rate of interest with the limitations prescribed by said resolution, and the power to dispose of said notes. All such notes shall be executed in the manner provided in section 35 of this act for the execution of bonds. They shall be submitted to and approved by the attorney for the county before they are issued, and his written approval endorsed on the notes.
Maturity.	
Interest rate.	
Sale of notes.	
Notice of sale.	
Advertisement if maturing after six months.	
Resolution authorizing notes.	
Amount of notes and rate of interest to be stated.	
Delegation of power to fix amount of issue and rate of interest and to sell notes.	
Execution of notes.	
Approval by county attorney.	
Approval endorsed on notes.	
Bonds and notes to recite authority for issue.	SEC. 40. <i>Bonds and notes shall recite the authority for issuance.</i> All bonds and notes authorized by this act shall recite that they are issued under and pursuant to this act.
Full faith and credit pledged for bonds and notes.	SEC. 41. <i>Taxes levied for payment of bonds.</i> The full faith and credit of the county shall be deemed to be pledged for the punctual payment of the principal of and interest on every bond and note issued under this act, including bonds for which special funds are provided. The governing body shall annually levy and collect a tax ad valorem upon all the taxable property in the county sufficient to pay the principal and interest of all bonds issued under this act as such principal and interest become due: <i>Provided, however,</i> that such tax may be reduced by the amount of other moneys appropriated and actually available for such purpose. The powers stated in this section in respect of the levy of taxes for the payment of the principal and interest of bonds and notes shall not be subject to any limitation prescribed by law upon the amount or rate of taxes which a county may levy; the General Assembly does here give its special approval to the levy of taxes in the manner and to the extent provided by this act for the payment of obligations incurred pursuant to this act for the special purposes for which such obligations are in this act authorized. Taxes levied under this section shall be levied and collected in
Annual levy of tax for payment.	
Proviso: reduction of tax.	
Powers not limited by other acts.	
Special approval of general assembly.	
Levy and collection of tax.	

the same manner as other taxes are levied and collected upon property in the county. If any member of the governing body or any county officer shall vote to apply or shall apply or participate in applying any taxes in violation of this section, such member or officer shall be guilty of a felony, and shall be prosecuted by the solicitor of the district in which the county lies, and shall be fined not more than ten thousand dollars (\$10,000) or imprisoned in the State Prison not more than twenty years, or both, at the discretion of the court, and shall forfeit and pay to any taxpayer or any holder of such bonds or notes who sues for the same the sum of two hundred dollars for each such act, and also all damages caused thereby.

SEC. 42. *Enforcement of act.* If any boards or officer of a county shall be ordered by a court of competent jurisdiction to levy or collect a tax to pay a judgment or other debt, or to perform any duty required by this act to be performed by such board or officer, and shall fail to carry out such order, the court, in addition to all other remedies, may appoint its own officers and other persons to carry out such order and remove such board or officer who has thus refused to carry out such order.

SEC. 43. *Repeals.* All acts and parts of acts, whether general, special, private or local, authorizing or limiting or prohibiting the issuance of bonds or other obligations of a county or counties, are hereby repealed: *Provided, further*, that the repeal shall not affect the validity of any bonds or obligations heretofore issued or incurred nor shall such repeal affect the powers, duties or obligations for providing for the payment of such bonds or obligations or interest thereon. *Provided, further*, that this act shall not affect any local or private act enacted at the present session of the General Assembly, but the powers hereby conferred and the methods of procedure hereby provided shall be deemed to be conferred and provided in addition to and not in substitution for those conferred or provided by any such local or private act enacted at the present session of the General Assembly; and any county may at its option proceed under any such local or private act applicable to it enacted at the present session of the General Assembly, without regard to the restrictions imposed by this act, or may proceed under this act without regard to the restrictions imposed by such local or private act: *Provided, further*, that any county which prior to the ratification of this act has entered into a valid contract for permanent improvements for which, prior to the ratification of this act, such county was empowered by law to issue bonds in sufficient amount, is hereby authorized to issue such an amount of bonds as may be necessary to comply with said contract, either in the manner

Member of governing body or county officer voting to apply or applying or participating in applying any taxes in violation of section, guilty of felony.

Prosecution.

Punishment.

Forfeit and liability for damages.

Enforcement of act by courts.

Removal of board or officer.

Repealing clause.

Proviso; repeal not to affect validity of bonds or obligations existing.

Proviso; local or private acts not affected.

Powers and procedure in addition to and not in substitution.

Option of proceeding.

Proviso; issue of bonds to comply with existing contracts.

Proviso: loans to county boards of election from special building funds.

Limitation on net school debt effective.

Proviso: acts requiring election on bond issues not affected.

Proviso: bond issues in Rockingham and New Hanover counties.

Local laws of Rockingham county and budget laws of Rockingham and New Hanover county to remain in effect.

Secretary of state to have law printed.

Number of copies.

Distribution of copies.

When act effective.

provided by this act or in the manner provided by law at the time such contract for permanent improvements was made: *Provided, further*, that nothing herein contained shall be applicable to or shall govern the method by which any county board of education may borrow money from the special building fund created by Chapter 201, Public Laws of 1925, or from any special building fund of the State created by any law enacted at the regular session of the General Assembly of 1927, but the limitations of this act upon the amount of net school debt shall apply to such borrowing.

Provided, further, that nothing herein contained shall have the effect of repealing any act now in force, or enacted by the session of the General Assembly of one thousand nine hundred twenty-seven, requiring the question of issuing bonds by any county to be submitted to a vote of the people.

Provided, no bonds in Rockingham and New Hanover counties shall be issued under the terms of this bill without a majority vote of the qualified voters of Rockingham and New Hanover counties, and all local laws of Rockingham County governing the issuing of bonds shall remain in full force and effect, and that the Budget Law of Rockingham and New Hanover counties shall remain in full force and effect.

SEC. 44. *Publication and mailing of copies of this act.* Immediately after the ratification of this act, the Secretary of State shall cause to be printed in pamphlet form at least one thousand five hundred copies thereof, and shall cause a copy of such pamphlet to be mailed to the chairman of the governing body and to the clerk and county attorney and county treasurer or county financial officer of each county in this State.

SEC. 45. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 82

AN ACT TO REPEAL SECTION SIX THOUSAND AND NINETEEN OF THE CONSOLIDATED STATUTES, RELATING TO PREFERENTIAL PRIMARIES FOR CANDIDATES FOR THE PRESIDENCY.

The General Assembly of North Carolina do enact:

Section repealed.

SECTION 1. That section six thousand and nineteen (6019) of the Consolidated Statutes be and the same is hereby repealed.

SEC. 2. That this act shall be in force from and after the date of its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 83

AN ACT TO SECURE AND PROTECT VACANT AND UNAPPROPRIATED LANDS NOW BELONGING TO THE STATE OF NORTH CAROLINA AND THE STATE BOARD OF EDUCATION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred twenty-eight of the Consolidated Statutes of one thousand nine hundred and nineteen, designated "State lands" be, and the same is hereby, amended by adding a new section therein between sections seven thousand five hundred and forty-one and seven thousand five hundred and forty-two to be known as section seven thousand five hundred and forty-one (a), as follows:

"The State Department of Conservation and Development is hereby directed to investigate and locate all vacant and unappropriated lands now subject to entry and grant as described in sections seven thousand five hundred and forty and seven thousand five hundred and forty-one of the Consolidated Statutes, and determine what parcels of land among them seem suitable for State parks, State forests, State game refuges or shooting grounds, and report at once the result of their investigation to the Governor of the State, together with their findings thereupon, and such recommendations as to the disposition of the particular parcels of land within the meaning of this section as they may determine best. If upon such report the Governor should determine that it is to the interest of the State that any particular parcel of such land should be devoted to such purposes, he shall recommend to the next succeeding session of the General Assembly the withdrawal of such parcel or parcels of land from entry, and immediately upon the publication of such proclamation, such parcel or parcels of land shall be devoted to the public purpose designed and specified. Upon such withdrawal from entry such parcel or parcels of land shall be administered for the purposes to which it is devoted by the said State Department of Conservation and Development."

SEC. 2. Said chapter be, and the same is hereby further amended by adding a section thereto between sections seven thousand five hundred and forty-two and seven thousand five hundred and forty-three, to be known as section seven thousand five hundred and forty-two (a), as follows:

"The State Department of Conservation and Development is hereby directed to investigate and locate the body or bodies, or parcel or parcels of marsh or swamp land, the title to which is now vested in the State Board of Education under sections

Chapter amended.

Section 7541 (a).

Department of conservation and development to locate land subject to entry.

Determination of suitability for State parks, State forests, State game refuges and shooting grounds.
Report to governor.
Recommendations.

Governor to recommend withdrawal of land from entry

Land devoted to public purposes.

Charge of lands upon withdrawal for entry.

Chapter amended.

Section 7542 (a).

State department of conservation and development to investigate and locate marsh or swamp lands.

Determination of suitability for parks, forests, game refuges or shooting grounds.	seven thousand five hundred and forty and seven thousand five hundred and forty-two of the Consolidated Statutes, and determine what parcels of land among them seem suitable for State parks, State forests, State game refuges or shooting grounds, and report at once the result of their investigation
Report to governor.	to the Governor of the State, together with their findings thereupon and such recommendations as to the disposition of the particular parcels of land within the meaning of this section as they may determine best. Upon such report to the Governor, he shall bring the matter to the attention of the next succeeding session of the General Assembly and if his recommendation thereupon is approved by the General Assembly, said parcel or parcels of marsh or swamp lands shall be withdrawn from sale and shall be administered for the benefit of the people of the State for the purposes set out in this act by said Department of Conservation and Development."
Governor to report to next session of general assembly.	
Lands withdrawn from sale.	
Administration by department.	
Sec. 7575 amended.	SEC. 3. That section seven thousand five hundred and seventy-five of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended so as to read as follows:
Secretary of State to investigate and fix price of land.	"Whenever an entry and survey of any vacant and unappropriated land belonging to the State shall be filed in the office of the Secretary of State, he shall immediately investigate the character of the land and determine its market value from its character and location, and thereupon fix the price per acre for said lands. Said price so fixed by the Secretary of State shall be paid by the enterer to the Treasurer of the State before any grant of the same is made by the Secretary of State."
Price fixed to be paid by enterer.	
Repealing clause.	SEC. 4. All laws and parts of laws in conflict with this act are hereby repealed. SEC. 5. This act shall take effect from and after its ratification. Ratified this the 7th day of March, A. D. 1927.

CHAPTER 84

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN ROBESON COUNTY.

The General Assembly of North Carolina do enact:

Section amended.	SECTION 1. That section one thousand four hundred and forty-three of volume three of the Consolidated Statutes be and the same is hereby amended by inserting in line nine of the paragraph headed "Robeson" after the first word "weeks" and before the word "tenth" in said line the following: "the first
------------------	--

week for the trial of civil cases and the second week for the trial of criminal cases"; and that said section be further amended by inserting in line eleven of said paragraph after the first word "weeks" and before the word "thirteenth" in said line the following: "for the trial of civil and criminal cases."

Civil cases.

Criminal cases.

Term for both dockets.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 85

AN ACT TO RATIFY AND VALIDATE ENLARGEMENTS OF SPECIAL CHARTER SCHOOL DISTRICTS AND THE VOTING OF BONDS THEREIN UNDER CERTAIN CIRCUMSTANCES.

Whereas, doubts have arisen as to the legality of the enlargement of special charter school districts because of the alleged non-compliance in many cases with requirements of law respecting the adoption of a county-wide plan of school organization and the assumption or non-assumption of indebtedness and other conditions; and

Preamble: doubts as to legality of enlargements.

Whereas, doubts have for like reasons arisen as to the legality of bond elections held in such enlarged school districts and as to the validity of bonds voted at such elections; and

Doubts as to legality of bond elections.

Whereas, it is deemed advisable and for the interest of the public schools that such enlargements and the voting of such bonds be ratified and validated in all cases in which certain conditions, have been or shall within a reasonable time be fulfilled, *now, therefore*,

Preamble: advisability of declaration of validity.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases in which an enlargement or attempted enlargement of a special charter school district has been made since January one, one thousand nine hundred and twenty-three so as to make such district coterminous with a city which had formerly been coterminous with such district but which had been enlarged by annexation of territory without a corresponding annexation of territory to the district, such enlargement of such district is hereby validated and ratified as of the date upon which such enlarged district began to function as such, provided such enlargement was in accordance with a county-wide plan of organization of schools adopted under the provisions of section 73a of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred twenty-three, or in which, although not in accordance with such county-wide plan, a

Enlargments or attempted enlargements since 1st January, 1923, validated and ratified.

Proviso: enlargement in accordance with county-wide plan.

Provided vote of majority of qualified voters had or to be had.

Adoption of maintenance tax at same election not necessary.

Elections validated and approved.

New registrations validated and approved.

county-wide plan was thereafter adopted or shall be adopted before the first day of January, one thousand nine hundred twenty-eight, with which plan such enlargement shall be in accord; *provided, however*, that a majority of the qualified voters of such enlarged district have heretofore voted or shall vote before the first day of January one thousand nine hundred twenty-eight for the levy of a tax to supplement the constitutional six months school term and to assume all indebtedness incurred by school districts which in whole or in part are within said enlarged district. It shall not be necessary that the vote for such maintenance tax shall have been or shall be taken at the same election, if a majority of the voters in each school district and a majority of the voters in that part of each school district within the territory added to such special charter district have voted or shall vote in favor of a maintenance tax at the same rate as the maintenance tax theretofore voted within such special charter school district.

SEC. 2. All elections held throughout any such enlarged special charter school district at which a majority of the voters therein voted for the issuance of bonds are hereby validated and ratified.

SEC. 3. All new registrations of voters for the purpose of any of the elections heretofore held and referred to above which were made in substantial conformity with provisions of article seventeen, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred twenty-three are hereby validated and ratified.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 86

AN ACT TO AMEND SECTION 5885 OF THE CONSOLIDATED STATUTES, VOLUME 2, RELATING TO PUPILS IN THE STATE INSTITUTIONS FOR THE DEAF AND BLIND.

The General Assembly of North Carolina do enact:

Consolidated statutes amended.

SECTION 1. That section five thousand eight hundred and eighty-five of the Consolidated Statutes, volume two, be and the same is hereby amended by striking out all of said section and placing in lieu thereof a new section, as follows:

Allowance for clothing and expenses.

Children entitled to allowance.

"5885. Where it shall appear to the satisfaction of the county superintendent of public welfare and the chairman of the board of county commissioners, that the parents of any deaf-mute or blind child are unable to provide said child with clothing

and for expenses to and from the institution, or where the child has no living parents or any estate of its own, then the institution shall draw upon the State Auditor for an amount sufficient to clothe him and pay said expenses, and the Auditor, upon the State Treasurer, who shall pay the same. The Auditor shall charge said amount to the county from which said child came and add it to the tax list of the sheriff of said county and collect the same as other amounts due the State. The amount charged shall in no case exceed forty-five dollars per year for any pupil, in addition to such amount as may be required to defray all necessary traveling expenses of said pupil."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 87

AN ACT TO AMEND CHAPTER 129 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND ACTS AMENDING THE SAME IN RELATION TO THE DISTRIBUTION OF SUPREME COURT REPORTS, STATUTES AND OTHER STATE PUBLICATIONS, TO THE LIBRARY OF THE UNIVERSITY.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and sixty-three of the Consolidated Statutes be amended by striking out the words "three copies" after the words "to the Library of the University," and inserting in lieu thereof the words, "ten copies of the public laws and four copies of the public-local laws, and private laws"; and by inserting immediately after the words "to the several states and territories of the Union, including the District of Columbia, and to the Dominion of Canada, to the provinces of Canada, to Australia, and to New Zealand, one copy each," the following: "and to each of said states, territories, districts, dominions and provinces which shall be willing to exchange their own similar publications therefor, an additional copy of the public laws, such publications received in exchange to be sent to the library of the University for the use of the School of Law."

SEC. 2. That section seven thousand six hundred and sixty-seven of the Consolidated Statutes, as amended by chapter fifty-two of the Public Laws of nineteen hundred and twenty-five, be amended by striking out the words "five copies" after the words "to the Library of the University" and inserting in lieu thereof the words "ten copies, whereof eight shall be for the use of

Payments.

Charge on county.

Collection.

Limit of amount.

Section amended.

Quota to university.

Quota to states and territories.

Additional copy for exchange.

Copies in exchange to be sent to university.

Section further amended.

Allotment to university.

Copies to use of
school of law.

Allotment for
exchanges.

Exchanges for use
of school of law.

New section added.

Allotment to uni-
versity and col-
leges for comple-
tion of sets.

Colleges affected.

Completion of sets.

Supreme court re-
ports for use of
law schools.

the School of Law"; and by inserting immediately after the words "to each state, and territory in the Union, including the District of Columbia, one copy; and to the Dominion of Canada, to the provinces of Canada and Australia, and to New Zealand, one copy each," the following: "and to each of said states, territories, districts, provinces and dominions which shall be willing to exchange their own similar publications therefor, an additional copy, such publications received in exchange to be sent direct to the library of the University for the use of the School of Law."

SEC. 3. That following section seven thousand six hundred and sixty-seven of the Consolidated Statutes, there be added the following as section seven thousand six hundred and sixty-seven (a): that upon written request of the librarian of the University of North Carolina or of the librarian of Duke University or the librarian of the Law School of Wake Forest College, the secretary shall furnish to each of such schools making such requests from the publication of the State now available, such volumes as may be necessary to complete such incomplete sets as said schools now have in the main library or law library of such schools, of Supreme Court Reports, public, public-local and private laws, Senate and House Journals and public documents; and in addition thereto, three complete sets of the State Supreme Court Reports for the use of the law schools of said schools.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 88

AN ACT TO REPEAL CHAPTER 151, PUBLIC LAWS OF 1925, RELATING TO THE ENLARGMENT OF LOCAL TAX OR SPECIAL CHARTER DISTRICTS.

The General Assembly of North Carolina do enact:

Specific repeal.

SECTION 1. That chapter one hundred and fifty-one, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby repealed.

General repealing
clause.

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 89

AN ACT TO AMEND CHAPTER 80 OF THE PUBLIC LAWS OF 1925, RELATING TO THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter eighty of the Public Laws of North Carolina of the session of one thousand nine hundred and twenty-five be amended as follows: by striking out the period at the end of section one, inserting a comma, and adding the following: "one thousand nine hundred twenty-five and one thousand nine hundred twenty-six."

Laws amended.

Section one amended.

Years affected.

SEC. 2. That section two of said act be amended by striking out the words "one thousand nine hundred and twenty-seven," in line four and inserting the following: "one thousand nine hundred twenty-nine."

Law amended.

Section two amended.

Years affected.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 90

AN ACT TO AMEND SECTION 2776(u) OF THE CONSOLIDATED STATUTES (VOL. 3) RELATIVE TO NOTICE OF PUBLIC HEARING ON PROPOSED CHANGES IN ZONING ORDINANCES.

The General Assembly of North Carolina do enact:

SECTION 1. That the last sentence of section two thousand seven hundred and seventy-six (u) of the Consolidated Statutes (volume three) be and the same is hereby amended to read as follows: "A notice of such public hearing shall be given once a week for two successive calendar weeks in a newspaper published in such municipality, or, if there be no newspaper published in the municipality, by posting such notice at four public places in the municipality, said notice to be published the first time or posted not less than fifteen days prior to the date fixed for said hearing."

Sentence and section amended.

Notice of public hearing.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 91

AN ACT TO PROVIDE IMPROVED METHODS OF COUNTY GOVERNMENT.

Preamble: county commissioners central governing body.
Right to supervise and control.
To levy taxes.
To control finances.

Preamble: existing defects.

Special legislation.

Lack of uniformity of system.

Preamble: powers needed.

Two forms recognized.
Designation of forms.

County commissioners form.

Adoption of modifications of forms.

Number of commissioners increased or decreased.
Commissioners elected for two years.
Elections for varying terms.

Petition asking for modifications.

Commissioners to order election.

Whereas, in the organization of the county government, it is intended that the board of county commissioners shall be the central governing body, with the right to supervise and control the different departments of the county government, to levy taxes, and to control the finances of the county; and

Whereas, on account of the increasing complexity of the county business, and the difference in local conditions, defects exist which interfere with the efficient administration of county affairs, and it has been necessary to enact special legislation to meet local conditions in particular counties, thereby producing a want of uniformity in the system of government and in the exercise of the powers conferred; and

Whereas, it is necessary that the governing body should have sufficient powers to bring out a thorough, accurate, and comprehensive supervision of all the business of the county: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. *Forms of government.* That two forms of county government are recognized, to be designated as the County Commissioners Form and the Manager Form.

I. COUNTY COMMISSIONERS FORM.

SEC. 2. *County Commissioners form defined.* That the County Commissioners Form of county government shall be that form in which the government is administered by a board of county commissioners, without a county manager.

SEC. 3. *Modifications of regular forms.* That there may be modifications of the County Commissioners Form, adopted as hereinafter provided, as follows:

(1) The number of commissioners may be increased from three to five or decreased from five to three.

(2) All commissioners may be elected for two years.

(3) At the first election, if the board is to have three members, one may be elected for two years, one for four years, and one for six years, but if the board is to have five members, two may be elected for two years, two for four years, and one for six years.

SEC. 4. *How change may be made.* Upon a petition filed with the board of county commissioners, signed by voters not less in number than ten per cent of the whole number of voters who voted in the last election at which votes were cast for Governor, asking for the adoption of either of the modifications

above set forth, the board of commissioners shall order an election, but may order such election without petition, which election shall be held under the general law governing elections for members of the General Assembly in the county, presenting the question of making the change asked for in the petition. If a majority of the votes cast at such election shall be in favor of the change designated, it shall go into effect at the expiration of the term of office of the then existing board of commissioners. At the general election for county commissioners next preceding the date when the said change goes into effect, the members of the board shall be elected in accordance with the plan adopted. If the members of the board are to be elected for different terms, the term for which each member is to serve shall be indicated in the election; and the members so elected shall hold office for the terms designated, and at the expiration of the term of each member, his successor shall be elected for a term of six years.

Law governing election.

Question presented.

Change if voted to take effect.

Election of commissioners under change.

Term of office to be indicated.

Office to be held for terms designated.

Election of successors.

II. MANAGER FORM

SEC. 5. *Manager appointed or designated.* The board of county commissioners may appoint a county manager who shall be the administrative head of the county government, and shall be responsible for the administration of all the departments of the county government which the board of county commissioners has the authority to control. He shall be appointed with regard to merit only, and he need not be a resident of the county at the time of his appointment. In lieu of the appointment of a county manager, the board may impose and confer upon the chairman of the board of county commissioners the duties and powers of a manager, as hereinafter set forth, and under such circumstances said chairman shall be considered a whole-time chairman. Or the board may impose and confer such powers and duties upon any other officer or agent of the county who may be sufficiently qualified to perform such duties, and the compensation paid to such officer or agent may be revised or adjusted in order that it may be adequate compensation for all the duties of his office. The term "manager" herein used shall apply to such chairman, officer, or agent in the performance of such duties.

Manager form.

Commissioners may appoint county manager.

Responsibility of manager.

Considerations governing appointment.

Need not be resident of county.

Duties and powers may be conferred on chairman of board.

Whole time chairman.

Other officer or agent of county may be selected.

Compensation.

"Manager" defined.

Duties of manager. Administrative head of county government.

Enforce execution of orders.

To attend meetings of board and recommend orders.

To make reports and keep board advised.

SEC. 6. *Duties of the manager.* It shall be the duty of the county manager (1) to be the administrative head of the county government for the board of commissioners; (2) to see that all the orders, resolutions, and regulations of the board of commissioners are faithfully executed; (3) to attend all the meetings of the board, and recommend such measures for adoption as he may deem expedient; (4) to make reports to the board from time to time upon the affairs of the county, and

To appoint subordinate officers, agents and employees.

Except elective officers.

Other duties.

County manager may remove appointees.

Reports of appointments or removals.

Term of office.

Pay.

Pay of subordinate officers, agents and employees.

Petition for election on adoption of manager plan.

Petition for election.

Percentage of voters.

Commissioners to order election.

Law governing election.

Majority of votes cast to decide result.

Not more than one election within twenty-three months.

Powers and duties of county commissioners.

to keep the board fully advised as to the financial condition of the county and its future financial needs; (5) to appoint, with the approval of the county commissioners, such subordinate officers, agents, and employees for the general administration of county affairs as the board may consider necessary, except such officers as are required to be elected by popular vote, or whose appointment is otherwise provided by law; (6) to perform such other duties as may be required of him by the board of commissioners.

SEC. 7. *Removal of officers and agents.* The county manager may remove such officers, agents, and employees as he may appoint, and upon any appointment or removal he shall report the same to the next meeting of the board of commissioners.

SEC. 8. *Compensation.* The county manager shall hold his office at the will of the board of commissioners, and shall be entitled to such reasonable compensation for his services as the board of commissioners may determine. The board shall also fix the compensation of such subordinate officers, agents and employees as may be appointed by the county manager.

SEC. 9. *Manager plan adopted by popular vote.* If the board of county commissioners does not exercise its discretion to appoint or designate a county manager, as above provided, a petition may be filed with the board, signed by voters not less in number than ten per cent of the whole number of voters who voted in the last election at which votes were cast for Governor, asking for the adoption of the manager form of county government. Upon the filing of such petition, the board of commissioners shall order an election to be held under the general laws governing elections for members of the General Assembly in the county, presenting the question of the adoption of the manager form of county government. If a majority of the votes cast at such election shall be in favor of such manager form, the board of commissioners shall proceed to appoint a county manager as provided in this act.

SEC. 10. *How often elections may be held.* Not more than one election may be held within any period of twenty-three months upon the question of modifying the county commissioners plan, nor more than one election in any period of twenty-three months upon the question of adopting the manager plan, whether or not any such election resulted in favor of the question submitted or against the same.

III. CERTAIN POWERS AND DUTIES OF THE BOARD

SEC. 11. *Powers and duties of the board.* The powers and duties of the board of commissioners under the manager form, or the county commissioners form, whether modified as herein

provided or not modified, shall be the same as now provided by general or local laws for the administration of the county government, and such additional powers and duties as may be given in this act. But whatever form is adopted, or shall be in use in a county, it shall be the duty of the board of county commissioners to provide, so far as possible, consistent with law, for unifying fiscal management of county affairs, for preserving the sources of revenue, for safeguarding the collection of all revenue, for guarding adequately all expenditures, for securing proper accounting of all funds, and for preserving the physical property of the county.

SEC. 12. *Purchasing agent.* It shall be the duty of the board of commissioners to provide for the purchasing of supplies for the different departments of the county government in such manner as may prevent waste and duplication in purchasing, and may obtain the advantage of purchasing in larger quantities. To that end the board may designate some competent person, either a member of the board or some other officer or agent of the county, as purchasing agent, whose duty it shall be to superintend the purchasing of all material and supplies for the county, and the board may prescribe the duties of such purchasing agent.

SEC. 13. *Care of county property.* It shall be the duty of the board of commissioners to provide for the regular inspection of and care for all the property of the county, including buildings, machinery, and other property used for county purposes, and the board may designate some member of the board or some other officer or agent of the county, whose duties it shall be to make a regular inspection of the county property and report the condition of the same at such times as the board may direct.

IV. COUNTY GOVERNMENT ADVISORY COMMISSION

SEC. 14. *Commission created.* That a county government advisory commission is hereby created, to consist of five members, to be appointed by the Governor, who are qualified by knowledge and experience to advise and assist the county officials in the proper administration of the county government. At least three of the members of the commission shall be selected from the boards of county commissioners then in office.

SEC. 15. *Term of service and meetings.* The members of the commission shall serve for such term as the Governor may designate in his appointment, not to exceed four years. The Governor shall designate the chairman, and shall call the first meeting of the commission, at such time as may be convenient, and the subsequent meetings shall be held as the commission may provide. The members of the commission shall serve without compensation, except their actual expenses.

County commissioners under any form to provide.
Unification of fiscal management.
Preserving sources of revenue.
Safeguarding collections.
Guarding expenditures.
Proper accounting.
Preservation of property.

Provision for purchasing supplies.

Selection of purchasing agent.

Superintendence of purchase of material or supplies.

Board may prescribe duties.

Inspection and care of county property.

Inspections and reports.

County government advisory committee created.

Number and appointment.

Three members to be county commissioners.

Term of service.

Governor to name chairman and call first meeting.

Subsequent meetings.

Members paid actual expenses.

Duties of commission.

Recommendations.

Suggestions for changes.

Assistance to be rendered.

Recommendations to governor.

Submission of recommendations to general assembly.

Executive secretary of commission.

Office and headquarters.

Duties of executive secretary.

To visit counties.

Advice and assistance to county commissioners and officers.

To suggest methods for collecting revenue for keeping accounts.

Manual of forms and recommendations for guidance in making reports and keeping accounts.

Other duties.

Assistants to executive secretary.

Compensation of executive secretary and assistants.

Allocation of expense of visiting counties.

Requisitions on auditor.

SEC. 16. *Duties of the commission.* The duties of the commission shall be to take under consideration the whole subject of county administration; to advise with the county commissioners as to the best methods of administering the county business; to prepare and recommend to the governing authorities of the various counties simple and efficient methods of accounting, together with blanks, books, and other necessary improvements; to suggest such changes in the organization of the departments of the county government as will best promote the public interests, and to render assistance in carrying the same into operation. They may make such recommendations to the Governor from time to time as they may deem advisable as to changes in the general laws controlling county government, and such recommendations may be submitted by the Governor, upon his approval, to the next meeting of the General Assembly.

SEC. 17. *County adviser.* For the purpose of performing the duties as above set forth, the commission is authorized to appoint a competent person to be known as the executive secretary of the commission, who shall maintain an office and his headquarters in the City of Raleigh. It shall be the duty of the executive secretary to act as secretary to the commission; to visit the counties in the State, and to advise and assist the county commissioners and other county officers in providing a competent, economical and efficient administration; to suggest approved methods for levying and collecting taxes and other revenues, and for keeping the accounts of the various officers and departments of the county government; to prepare a manual of forms and recommendations for the guidance of the county officers in making reports and keeping accounts of the receipts and expenditures of the public money; and to perform such other duties as may be required of him by the commission. The commission may employ such assistants to the executive secretary as it may consider necessary.

SEC. 18. *Compensation of executive secretary and assistants.*

With the advice and consent of the Governor, the commission may fix the compensation of the executive secretary and assistants, to be paid by the State as other salaries and expenses are paid. For visiting any county for the purpose of aiding and advising in the administration of the county business, so much of the expenses of the executive secretary or assistants may be paid by the county so visited as may be agreed upon by the commission and the county commissioners of such county, if any part thereof is to be paid by the county. All requisitions on the State Auditor for the payment of money for the expenses of the county advisory commission, or for compensation of the executive secretary and assistant, shall be

signed by the chairman of the commission or by some member designated by the commission for that purpose, and also signed by the executive secretary.

SEC. 19. *Appropriation for expenses.* For the purpose of meeting the expenses of the county advisory commission and the executive secretary and assistants, there is hereby appropriated the sum of fifteen thousand dollars, to be paid out of the State Treasury from funds not otherwise appropriated. The county advisory commission is also authorized to receive donations of funds from individuals and from public and civic organizations, to be used in carrying on the work of improving the administration of county government.

Appropriation for expenses.

Donations.

V. CODIFICATION OF COUNTY GOVERNMENT LAWS

SEC. 20. *Arrangement of county government laws.* For the purpose of bringing together and arranging the various laws relating to the administration of county government, so as to make them more readily accessible for the information of county officers, the Attorney-General, or any of his assistants designated by him, shall, upon the request of the Governor, examine the various statutes regulating the duties of county officers and arrange them in the form of a code for the direction of county officers. It shall be the duty of the person so appointed to examine thoroughly all the general laws in regard to the county government and the duties of county officers; to arrange and classify such laws with reference to the different offices and departments of the county, except those duties to be performed by the county officers as a part of the judicial system of the State. This codification shall be published by the county government advisory commission.

Code of county government.

Examination of existing laws.

Arrangement and classification of laws.

Publication of code.

VI. MISCELLANEOUS.

SEC. 21. *All counties affected by this act.* The powers and privileges conferred by this act, and the duties imposed thereby, are conferred and imposed upon every county within the State, whether governed wholly by general laws or governed wholly or in part by local acts.

Act applies to all counties.

SEC. 22. *Repeal of conflicting laws.* All laws and parts thereof in conflict with this act are hereby repealed.

Repealing clause.

SEC. 23. *Excision of unconstitutional parts.* If any part of this act shall be held unconstitutional, the parts not unconstitutional shall remain in force, and the unconstitutional part shall be excinded.

Saving clause.

SEC. 24. *Time of taking effect.* This act shall take effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 92

AN ACT TO PROHIBIT THE KILLING OF DOE (DEER)
IN NORTH CAROLINA FOR A PERIOD OF FIVE
YEARS.*The General Assembly of North Carolina do enact:*Hunting or killing
forbidden.

SECTION 1. That it shall be unlawful for any person or persons to hunt or kill any doe (deer) in North Carolina for a period of five years from the ratification of this act.

Misdemeanor.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days. That twenty-five dollars shall be paid to the person or persons procuring evidence sufficient to secure the conviction of any person violating the provisions of this act to be taxed as a part of the costs.

Punishment.

Reward.

Reward to be
taxed as costs.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 93

AN ACT TO AMEND CHAPTER 55, ARTICLE 3(A) OF
VOLUME 3 OF CONSOLIDATED STATUTES, RELAT-
ING TO TAX ON GASOLINE.*The General Assembly of North Carolina do enact:*

Law amended.

That article three (A) of chapter fifty-five, volume three, of the Consolidated Statutes, entitled Gasoline Tax, shall be amended so as to hereafter read as follows:

Words, terms and
phrases defined.

SECTION 1. The following words, terms and phrases in this section of this article for the purposes thereof are defined as follows:

Motor vehicles.

(a) "Motor Vehicles" are all vehicles, movable engines, or machines operated or propelled by internal combustion of motor fuel as herein defined.

Motor fuels.

(b) "Motor fuels" are such fuels known as gasoline, benzine, naphtha, liberty fuel, benzol and such other volatile and inflammable liquids produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene oil.

Distributor.

(c) "Distributor" is any person, firm, association, or corporation that has on hand or in his or its possession, in this State, motor fuels being held for the purpose of sale, distribu-

tion or use, within the State, or that produces, refines, manufactures, or compounds such motor fuels in this State for sale, distribution, or use herein.

SEC. 2. The purpose of this act is to provide for the payment and collection of a tax on the first sale of motor fuels when sold, or the use, when used, in this State; double taxation is not intended. Motor fuel manufactured, produced, or compounded, in or imported into this State and subsequently sold for exportation, and exported are not taxable and should not be included in the reports hereinafter required to be made by distributors.

SEC. 2½. In the administration of this act the first sale shall not be construed to embrace the sale in tank car shipments from port terminals to licensed distributors within the State, but the tax hereinafter levied on such motor fuel shall be levied against and paid by such licensed distributor.

SEC. 3. Any distributor engaged in business when this act becomes effective shall, within thirty days thereafter, and any other distributor, prior to the commencement of doing business, file a duly acknowledged application for a license with the Commissioner of Revenue on a form prescribed and furnished by him, setting forth the name under which such distributor transacts or intends to transact business within this State, the address of each place of business and a designation of the principal place of business. If such distributor is a firm or association, the application shall set forth the name and address of each person constituting the firm or association and, if a corporation, the names and addresses of the principal officers and such other information as the Commissioner of Revenue may require. Each distributor shall at the same time file a bond in such amount, not exceeding ten thousand dollars (\$10,000) in such form and with such surety or sureties as may be required by the Commissioner of Revenue, conditioned upon the rendition of the reports and the payment of the tax hereinafter provided for. Upon approval of the application and bond, the Commissioner of Revenue shall issue to the distributor a non-assignable license with a duplicate copy for each place of business of said distributor in this State, which shall be displayed in a conspicuous place at each such place of business and shall continue in force until surrendered or cancelled. No distributor shall, after thirty days from the effective date of this act, sell, offer for sale, or use any motor fuels within this State until such license has been issued; nor shall any distributor engaging in such business subsequent to the passage of this act commence said business without first procuring a license. Any distributor failing to comply with or violating any of the provisions of this section shall

Purpose of act.

Double taxation not intended.

Fuel imported into State and sold for exportation not taxed.

Sales in tank car shipments.

Tax levied on and paid by distributors.

Application for license as distributor.

Names and address of members of firms.

Names and addresses of principal officers if corporation.

Bond given by distributor.

Condition of bond.

Issue of license.

Display of license.

Doing business without license forbidden.

Doing business without license misdemeanor.

Punishment.	be guilty of a misdemeanor and upon conviction thereof shall be fined not less than one hundred dollars (\$100.00), nor more than one thousand dollars (\$1,000.00), or imprisoned for not more than six months, or both.
Gallon tax.	SEC. 4. There is hereby levied and imposed a tax of four cents per gallon on all motor fuels sold, distributed or used in this State. The tax hereby imposed and levied shall be collected and paid by the distributor producing, refining, manufacturing or compounding within this State, or holding in possession in this State motor fuels for the purpose of sale, distribution or use within the State, and shall be paid by such distributor to the Commissioner of Revenue in the manner and at the times herein specified. No county, city, or town, or political subdivision shall levy or collect any tax upon the sale, use or distribution of motor fuels as herein defined.
Collection and payment.	
Payment to commissioner of revenue.	
State tax sole charge on sale, use or distribution of fuels.	
Monthly reports to commissioner of revenue.	For the purpose of determining the amount of the tax, it shall be the duty of every distributor to transmit to the Commissioner of Revenue, not later than the twentieth day of each month, upon forms prescribed and furnished by him, a report under oath or affirmation showing the quantity of motor fuels sold, distributed or used by such distributor within this State during the preceding calendar month and such other information as the said Commissioner may require: <i>Provided</i> , that any distributor may, if he elects to do so, use as the measure of the tax levied and assessed against him by this section, the gross quantity of motor fuel purchased, produced, refined, manufactured and compounded by such distributor, less a tare of one per cent (1%) in lieu of the quantity sold, distributed or used.
Items reported.	
proviso: quantity purchased, produced or otherwise acquired may be used as basis.	
Payment of tax.	SEC. 5. Every distributor, at the time of making the report required by section four of this act, shall pay to the Commissioner of Revenue, the amount of tax due for the month covered by such report. The tax so paid shall be transferred promptly by the said Commissioner to the State Treasurer as other receipts of his office and the State Treasurer shall place the same to the credit of the "State Highway Fund."
Tax paid into treasury.	
Credit to "State highway fund."	SEC. 6. If any distributor shall wilfully fail, neglect or refuse to make the reports required by section four within the time therein provided, the Commissioner of Revenue shall immediately inform himself as best he may as to all matters and things required to be set forth in such reports, and from such information as he may be able to obtain, determine and fix the amount of the tax due the State from such delinquent distributor for the period covering the delinquency, adding to the tax so determined and as a part thereof, an amount equal to twenty-five per cent (25%) of the tax, to be collected and
Action by commissioner of revenue if distributor fail to report.	
Penalty added to tax.	

paid. The said commissioner shall proceed immediately to collect the tax including the additional twenty-five (25%) and transmit the same in the manner provided in section five for the disposition of other taxes.

Collection and transmission of tax.

SEC. 7. Every distributor shall at the time of sale render bills to all purchasers of motor fuels in all cases where exemption is claimed by the purchasers under the provisions of section nine. The bills shall contain a statement or notation thereon that the liability to the State for the taxes imposed has been assumed by the distributor and that he will pay the taxes thereon to the State on or before the twentieth day of the following month.

Distributor to render bills to purchasers.

Bills to contain notice of assumption of tax by distributor.
And promise to pay.

SEC. 8. Every distributor of motor fuels shall keep a record of all such fuels purchased, received, sold, delivered or used by him, which shall include the number of gallons so purchased, received, sold, delivered or used, and the dates of such purchases and sales, which records shall be preserved for a period of two years and shall at all times during the business hours of the day be subject to inspection by the Commissioner of Revenue or his deputies, or such other officers as may be duly authorized by said commissioner.

Record of transactions.

Items of record.

Preservation of records.

Records subject to inspection.

SEC. 9. Any person, association, firm or corporation, who shall buy, in quantities of ten gallons or more at any one time, any motor fuels as defined in this act for the purpose of, and the same is actually used in any manner except in motor vehicles designed for operation, or intended to be operated in whole or in part upon any of the public highways, streets or alleys of this State, on which motor fuels the tax or taxes imposed by this act shall have been paid, shall be reimbursed and repaid the amount of such tax or taxes paid upon presenting to the Commissioner of Revenue an affidavit, accompanied by a ticket, invoice or other document from the retail dealer or distributor received at time of such purchase, which affidavit shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles designed for operation or intended to be operated upon any of the public highways, streets or alleys of this State, and how used; and the Commissioner of Revenue, upon the presentation of such affidavit and such ticket, invoice or other document, and upon being satisfied as to the correctness thereof shall issue to such consumer a warrant upon the State Treasurer for the said taxes paid on fuels sold and delivered and used other than for motor vehicles, as aforesaid: *Provided*, that application for refunds, as provided herein, must be filed with the said Commissioner of Revenue within ninety (90) days from the date of sale or invoice, on forms prepared and

Sales of fuel not used in motor vehicles on which tax has been paid.

Affidavit for refund.

Items of affidavit.

Warrant for refund.

proviso: time for filing application.

Proviso: claim not assignable.

furnished by said Commissioner of Revenue; and *provided, further*, that no claim for rebate shall be assignable.

False or fraudulent report misdemeanor

SEC. 10. That any person, who shall wilfully make any false or fraudulent report as the basis for a claim for rebate under the provisions of section nine, shall be guilty of a misdemeanor and upon conviction, shall be fined or imprisoned in the discretion of the court. That any person who shall knowingly use any motor fuel, or knowingly permit to be used any motor fuel under his control as agent or officer of any firm, or corporation, for the operation of any motor vehicle upon any of the roads of this State, after a claim for rebate on such motor fuel, under section nine, has been filed, shall be guilty of a misdemeanor, and upon conviction, shall be fined or imprisoned in the discretion of the court.

Punishment.

Use of fuel after claim for rebate.

Misdemeanor.

Punishment.

Enumeration of acts constituting misdemeanor.

SEC. 11. Any distributor who shall fail, neglect or refuse to make the reports herein required or pay the taxes herein imposed, or who shall refuse to permit the Commissioner of Revenue or any agent appointed by him, to examine the books and records of such distributor pertaining to the motor fuels made taxable by this act or who shall make any false, or fraudulent report or statement hereunder, or who does, or attempts to do, anything whatsoever to avoid a full disclosure of the quantity of motor fuels sold, distributed or used within this State shall be guilty of a misdemeanor, and, on conviction, shall be fined not less than one hundred dollars (\$100.00) and not more than one thousand dollars (\$1,000.00) or, in the case of an individual or the officer or employee charged with the duty of making such report for a corporation, to be imprisoned not exceeding six months, or both, and the license of such distributor may be revoked.

Punishment.

Action for tax.

SEC. 12. If any person, firm, or corporation shall fail to pay the tax on motor fuel, due by such person, firm, or corporation under the provisions of this act, within thirty (30) days after such tax shall be due, the State Treasurer shall bring the appropriate action in the courts of the State for the recovery of such tax, and if it shall be found as a fact that such failure to pay was wilful on the part of such person, firm, or corporation judgment shall be rendered against such person, firm, or corporation for double the amount of the tax found to be due, together with cost, and the amount collected shall be placed by the State Treasurer to the "State Highway Fund." All remedies now, or which may hereafter be given by the laws of the State of North Carolina for the collection of taxes, are expressly given herein for the collection of the judgment recovered by the State Treasurer under this section.

Collections to use of "State highway fund."

Remedies as for collection of taxes.

Judgment.

SEC. 13. That all laws or clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

Repealing clause.

SEC. 14. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 94

AN ACT CONCERNING ARBITRATION AND TO MAKE UNIFORM THE LAW WITH REFERENCE THERETO.

The General Assembly of North Carolina do enact:

SECTION 1. That two or more parties may agree in writing to submit to arbitration, in conformity with the provisions of this act, any controversy existing between them at the time of the agreement to submit. Such an agreement shall be valid and enforceable, and neither party shall have the power to revoke the submission without the consent of the other party or parties to the submission save upon such grounds as exist in law or equity for the rescission or revocation of any contract.

Agreement for arbitration.

Agreement valid and enforceable.

No revocation but for cause.

SEC. 2. That the arbitration agreement must state the question or questions in controversy with sufficient definiteness to present one or more issues or questions upon which an award may be based.

Statement of questions in controversy.

SEC. 3. That the term "court" when used in this act means a court having jurisdiction of the parties and of the subject matter.

"Court" defined.

SEC. 4. That upon the application in writing of any party to the arbitration agreement and upon notice to the other parties thereto, the court shall appoint an arbitrator or arbitrators in any of the following cases:

Cases where court may appoint arbitrator.

(a) When the arbitration agreement does not prescribe a method for the appointment of arbitrators, in which case the arbitration shall be by three arbitrators.

When agreement does not prescribe method.

Three arbitrators.

(b) When the arbitration agreement does prescribe a method for the appointment of arbitrators, and the arbitrators, or any of them, have not been appointed and the time within which they should have been appointed has expired.

When agreement does prescribe method but no appointments made and time for appointment expired.

(c) When any arbitrator fails or is otherwise unable to act, and his successor has not been appointed in the manner in which he was appointed.

When arbitrator fails to act and successor not appointed.

Arbitrators appointed by the court shall have the same power as though their appointment had been made in accordance with the agreement to arbitrate.

Powers of appointed arbitrators.

Application in writing.
Hearing.
Notice of hearing.

SEC. 5. That any application made under authority of this act shall be made in writing and heard in a summary way in the manner and upon the notice provided by law or rules of court for the making and hearing of motions, except as otherwise herein expressly provided.

Notice of time and place.

Adjournment.

Limit of time.

SEC. 6. That the arbitrators shall appoint a time and place for the hearing, and notify the parties thereof, and may adjourn the hearing from time to time as may be necessary, and, on application of either party, and for good cause, may postpone the hearing to a time not extending beyond the date fixed for making the award.

Hearing if party fails to appear.

SEC. 7. That if any party neglects to appear before the arbitrators after reasonable notice the arbitrators may nevertheless proceed to hear and determine the controversy upon the evidence which is produced before them.

Award within sixty days.

SEC. 8. That if the time within which the award shall be made is not fixed in the arbitration agreement, the award must be made within sixty days from the time of the appointment of the arbitrators, and an award made after the lapse of sixty days shall have no legal effect unless the parties extend the time in which said award may be made, which extension or ratification shall be in writing.

Award after sixty days not binding.

Representation before arbitrators.

SEC. 9. That no one other than a party to said arbitration, or a person regularly employed by such party for other purposes, or a practicing attorney-at-law, shall be permitted by the arbitrator or arbitrators to represent before him or them any party to the arbitration.

Requirement of attendance of witnesses.

SEC. 10. That the arbitrator or arbitrators, or a majority of them, may require any person to attend before him or them as a witness, and to bring with him any book or writing or other evidence.

Fees of witnesses.

The fees for such attendance shall be the same as the fees of witnesses in the Superior Court.

Issuance of subpoenas.

Subpoenas shall issue in the name of the arbitrator or arbitrators, or a majority of them, and shall be signed by the arbitrator or arbitrators, or a majority of them, and shall be directed to the person and shall be served in the same manner as subpoenas to testify before a court of record in this State; if any person so summoned to testify shall refuse or neglect to obey such subpoenas, upon petition the court may compel the attendance of such person before the said arbitrator or arbitrators, or punish said person for contempt in the same manner now provided for the attendance of witnesses or the punishment of them in the courts of this State.

Service of subpoenas.

Enforcement of attendance.

Depositions.

SEC. 11. That depositions may be taken with or without a commission in the same manner and for the same reasons

as provided by law for the taking of depositions in suits pending in the courts of record in this State.

SEC. 12. That at any time before final determination of the arbitration the court may upon application of a party to the submission make such order or decree or take such proceeding as it may deem necessary for the preservation of the property or for securing satisfaction of the award.

Orders for preservation of property on securing satisfaction of award.

SEC. 13. That the arbitrators may, on their own motion, and shall by request of a party to the arbitration,

Powers of arbitrators.

(a) At any stage of the proceedings submit any question of law arising in the course of the hearing for the opinion of the court, stating the facts upon which the question arises, and such opinion when given shall bind the arbitrators in the making of their award:

Submit questions of law to court.

(b) State their final award in the form of a conclusion of fact for the opinion of the court on the questions of law arising on the hearing.

State final award as conclusion of fact for opinion of court as to law.

SEC. 14. That the award of the arbitrators, or of a majority of them, shall be drawn up in writing and signed by the arbitrators or a majority of them; the award shall definitely deal with all matters of difference in the submission requiring settlement, but the arbitrators may, in their discretion, first make a partial award which shall be enforceable in the same manner as the final award; upon the making of an award, the arbitrators shall deliver a true copy thereof to each of the parties thereto, or their attorneys, without delay.

Award in writing and signed by arbitrators.

Award as to all matters of difference.

Partial award.

Copy of award to be delivered to parties.

SEC. 15. That at any time within three months after the award is made, unless the parties shall extend the time in writing, any party to the arbitration may apply to the court for an order confirming the award, and the court shall grant such an order unless the award is vacated, modified, or corrected, as provided in the next two sections. Notice in writing of the motion must be served upon the adverse party, or his attorney, five days before the hearing thereof.

Time for application for confirmation.

Grant of award.

Notice of motion.

SEC. 16. That in any of the following cases the court shall after notice and hearing make an order vacating the award, upon the application of any party to the arbitration:

Order vacating award.

(a) Where the award was procured by corruption, fraud or other undue means.

Where award was procured by undue means.

(b) Where there was evident partiality or corruption in the arbitrators, or either of them.

Partiality or corruption in arbitrators.

(c) Where the arbitrators were guilty of misconduct, in refusing to postpone the hearing, upon sufficient cause shown, or in refusing to hear evidence pertinent and material to the controversy; or of any other misbehavior, by which the rights of any party have been prejudiced.

Arbitrators guilty of misconduct.

Arbitrators exceeding or imperfectly exercising powers.

(d) Where the arbitrators exceeded their powers, or so imperfectly executed them that a mutual, final, and definite award upon the subject matter submitted was not made.

Rehearing.

Where an award is vacated and the time, within which the agreement required the award to be made, has not expired, the court may, in its discretion, direct a rehearing by the arbitrators.

Order modifying or correcting award.

SEC. 17. That in any of the following cases the court shall, after notice and hearing make an order modifying or correcting the award, upon the application of any party to the arbitration:

Miscalculation of figures or mistake in description.

(a) Where there was an evident miscalculation of figures, or an evident mistake in the description of any person, thing or property, referred to in the award.

Award on matters not submitted.

(b) Where the arbitrators have awarded upon a matter not submitted to them.

Imperfect in form.

(c) Where the award is imperfect in a matter of form, not affecting the merits of the controversy.

Order modifying or correcting award.

The order must modify and correct the award, so as to effect the intent thereof.

Notice of motion to vacate, modify or correct award within three months.

SEC. 18. That notice of a motion to vacate, modify or correct an award shall be served upon the adverse party, or his attorney, within three months after an award is filed or delivered, as prescribed by law for service of notice of a motion in an action. For the purposes of the motion any judge who might make an order to stay the proceedings, in an action brought in the same court, may make an order to be served with the notice of motion, staying the proceedings of the adverse party to enforce the award.

Order to stay proceedings.

Judgment or decree entered.

SEC. 19. That upon the granting of an order, confirming, modifying, correcting or vacating an award, judgment or decree shall be entered in conformity therewith.

Papers to be filed on motion relating to award.

SEC. 20. That the party moving for an order confirming, modifying, correcting or vacating an award, shall at the time such motion is filed with the clerk, file, unless the same have theretofore been filed, the following papers with the clerk:

Contract for arbitration.

(a) The written contract or a verified copy thereof containing the agreement for the submission; the selection or appointment of the arbitrator or arbitrators, and each written extension of the time, if any within which to make the award.

Selection of arbitrator.

Extension of time.

(b) The award.

The award.

Papers used upon application. Orders on application.

(c) Every notice, affidavit and other paper used upon an application to confirm, modify, correct or vacate the award, and each order made upon such an application.

Judgment or decree entered.

The judgment or decree shall be entered (or docketed) as if it were rendered in an action.

SEC. 21. That the judgment or decree so entered (or docketed) shall have the same force and effect, in all respects, as, and be subject to all the provisions of law relating to a judgment or decree; and it may be enforced, as if it had been rendered in the court in which it is entered.

Force and effect of judgment or decree.

Enforcement.

SEC. 22. That an appeal may be taken from the final judgment or decree entered by the court.

Appeal.

SEC. 23. That this act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Interpretation of act.

SEC. 24. That this act may be cited as the uniform arbitration act.

Citation of act.

SEC. 25. That all laws and clauses of laws in conflict with the provision of this act are hereby repealed.

Repealing clause.

SEC. 26. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 95

AN ACT TO AUTHORIZE THE ISSUANCE OF HIGHWAY BONDS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Highway Bond Act of nineteen hundred and twenty-seven."

Entitlement of act.

SEC. 2. That for the purpose of providing additional means for carrying out the provisions of chapter two (2), Public Laws of the Regular Session of one thousand nine hundred twenty-one, as amended, and of enabling the State to avail itself to the fullest extent of all Federal aid funds that are now or may become available for use in the State for road purposes, the State Treasurer is hereby authorized by and with the consent of the Governor and Council of State to issue and sell not exceeding thirty million (\$30,000,000) dollars bonds of the State to be designated "State of North Carolina Highway Serial Bonds." Said bonds shall mature in installments of one million five hundred thousand dollars (\$1,500,000) in each calendar year, beginning with the year nineteen hundred and twenty-nine, such maturities to be either on the first day of January or the first day of July, and none of said bonds shall mature later than July first, nineteen hundred and forty-eight. At least one million five hundred thousand dollars (\$1,500,000) of any bonds or notes issued under this act before July first, nineteen hundred and twenty-nine, or such lesser amount of such bonds or notes as may be issued before July first, nineteen

Purpose of bond issue.

Issue and sale of bonds authorized.

Designation.

Maturity.

Beginning of payment.

Date of maturity.

Final date for maturity.

Mandatory payment for 1st July, 1929.
Maturities absolute, without option of prior payment.
Limit of amount issued in 1927.

Authorization additional.

Interest.

Interest payable semi-annually.

Coupons and authentication.

Bonds subject to registration.

Execution.

Form and denomination.

State treasurer to sell bonds.

Sale below par forbidden.

Preference of purchase to citizens of State.

Expense of sale payable from proceeds of bonds.

Proceeds to State highway fund.

Execution and sale of notes authorized.

For anticipating sale of bonds.

hundred and twenty-nine, shall mature July first, nineteen hundred and twenty-nine, and be then paid. The maturities shall be absolute, without option of prior payment. The Governor and Council of State shall not consent in the year one thousand nine hundred twenty-seven to the issuance of more than twenty million (\$20,000,000) dollars bonds. This authorization of bonds shall not take the place of any authorization heretofore made but shall be additional thereto. The said bonds shall bear interest at a rate to be fixed by the Governor and Council of State, but not exceeding five per cent per annum to be payable semi-annually on the first days of January and July.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act.

SEC. 4. That subject to determination by the Governor and Council of State as to the manner in which said bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

SEC. 5. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the treasurer in the construction funds known as the "State Highway Fund."

SEC. 6. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the treasurer shall deem it advisable to postpone the issuance of such bonds.

(b) For the payment of interest upon or any installment of principal of any of said bonds then outstanding, if there shall not be sufficient funds in the State Treasury with which to pay such interest or installment as they respectively fall due.

For payment of interest or installment of principal.

(c) For the renewal of any loan evidenced by notes herein authorized.

For renewal of loan on notes heretofore authorized.

SEC. 7. That funds derived from the sale of bonds herein authorized shall be used in the payment of any bond anticipation notes that may have been issued in anticipation of the sale of such bonds and any renewals of such notes; and that funds provided by the General Assembly for the payment of interest and/or principal of bonds herein authorized shall be used in paying the principal and/or interest of any notes and any renewals thereof, the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Payment of bond anticipation notes.

Use of funds provided by general assembly.

Coupons on notes.

SEC. 8. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

Full faith, credit and taxing power of State pledged.

SEC. 9. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Coupons receivable for demands of State.

SEC. 10. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Bonds, notes and coupons exempt from taxation.

Interest not taxable as income.

Not subject to taxation when surplus of corporations.

SEC. 11. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

Lawful investment for trust funds.

SEC. 12. That from and after the ratification of this act, it shall be unlawful for the State Highway Commission to enter into any contract or agreement with any county which provides for the reimbursement to such county of any expense hereafter incurred by it or of any money hereafter to be advanced or loaned by it to the State Highway Commission for the building of roads constituting a part of the State Highway System, and section fourteen of chapter two, of Public Laws of the Regular Session of nineteen hundred and twenty-one, is hereby repealed; *Provided, however*, that nothing herein contained shall prevent the State Highway Commission from receiving donations from

Loans from counties forbidden.

Law repealed.
Proviso: donations from counties or political subdivisions.

any county or political subdivision of the State, such donations not to be subject to such reimbursement.

Use of allocations to counties.

SEC. 13. That from and after the ratification of this act, all allocations to the several counties of the proceeds of highway serial bonds herein authorized and bond anticipation notes issued in anticipation of the sale of such bonds, shall be first used in reimbursement to counties of moneys of such counties which have been or shall hereafter be loaned or advanced to the State Highway Commission pursuant to any such contract heretofore made; *Provided, however*, that no such reimbursement shall be made to any county unless and until the State Sinking Fund Commission shall have determined and reported to the State Treasurer that such county has not pledged or promised that the amount so to be reimbursed or any part thereof shall be applied upon the payment of any indebtedness of such county or the interest thereon, and if the State Sinking Fund Commission shall determine and report to the State Treasurer that any county has so promised or pledged, the payments so to be made to such county shall be made to the State Sinking Fund Commission for the use and benefit of such county and shall be held by the State Sinking Fund Commission in a separate fund which shall be used solely for the purchase or payment of such county indebtedness at or before maturity thereof, no purchase of such indebtedness with such funds to be made by the Sinking Fund Commission except with the consent of the governing body of such county and at a price satisfactory to such governing body. The State Sinking Fund Commission shall have power to demand the production of such evidence as it may require for the purpose of reaching such determination and shall give reasonable notice to the governing body of the county of the time and place of a hearing to be given by it prior to such determination.

Investment of county trust funds.

SEC. 14. It shall be the duty of the Sinking Fund Commission to invest each trust fund created under section thirteen of this act in such securities as may be lawful investments of State Sinking Funds, and all the provisions and penalties of the State Sinking Fund Act as amended shall apply to such trust funds and to the care and custody thereof as far as the same may be reasonably applicable thereto, except as otherwise provided in this act. The interest accretions upon each fund shall from time to time be paid to the county to which the same belongs, and shall be used by such county in paying the interest upon its indebtedness to which the principal sum so held is applicable.

Application of sinking fund act.

Interest accretions paid to county.

Use by county.

Use of surplus from gas and license tax on automobiles.

SEC. 15. That while any of the bonds authorized by this act shall be outstanding, before any part of any surplus revenue derived from tax on gasoline and automobile licenses, after providing for the interest, sinking fund, and serial payments of

any State highway bonds heretofore or hereafter issued, and the administration and collection expense of the State Highway Commission, shall be used for any other purpose, there shall, on or before July first, nineteen hundred and twenty-eight, and each fiscal year thereafter, be set aside a sum sufficient to maintain the roads of the State Highway System for the ensuing year in a sound and serviceable condition. The provisions of this section shall be deemed to enter into and form a part of the contract between the State and the purchasers and holders of the bonds herein authorized, and likewise for the benefit of the citizens of the State; and enforceable in the courts of this State by any interested party.

Provision part of contract between State and buyers of bonds.

SEC. 16. That at least eighty per cent of the proceeds of the bonds authorized by this act, after being allocated to the several construction districts, as now provided by law, shall then be allocated to the several counties in each district on the same basis used for district allocations: *Provided, however*, that in making this county allocation the State Highway Commission shall take into consideration the expenditures in the several counties heretofore made or contracted for from the proceeds of previous bond issues for State highway purposes, and in the event some counties have had expended or contracted therein a larger amount of said former bond issues, and some have had expended or contracted therein a lesser amount of said former bond issues than would have been available under the system of allocation provided for in this section, then in that event such differences shall be adjusted by the allocation of the proceeds from this bond issue, to the extent that at least eighty per cent of the entire one hundred and fifteen million dollars (\$115,000,000) State highway bonds, authorized by this and previous General Assemblies, shall have been expended in the several counties as nearly as practicable in accordance with the allocation provided for in this section. In the event that the funds allocated to any county under the system herein provided for shall be more than sufficient to complete the construction of the highways forming a part of the State Highway System within such county, any surplus may be added to the twenty per cent deducted in the original allocation and be available for use by the Commission anywhere within the district; to the end that the entire State system of highways may be completed as nearly as possible with the funds provided: *Provided*, that nothing in this section shall abrogate or restrict any obligation of the State Highway Commission with respect to the repayment of loans from counties under the terms of any contract heretofore made.

Allocation to counties.

Proviso: adjustment of differences.

Allocation to revert to highway fund.

Proviso: obligation of payment of loans from counties not abrogated nor restricted.

SEC. 17. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 96

AN ACT TO AMEND SECTIONS 5168(i), 5168(j), 5168(s) AND 5168(u) OF CHAPTER 92, THIRD VOLUME, CONSOLIDATED STATUTES RELATIVE TO CONFEDERATE PENSIONS.

The General Assembly of North Carolina do enact:

Section 5162 (i) of consolidated statutes repealed.

Section substituted.

Certificate of clerks of superior court to governor.

Details reported.

Issue of warrant.

Amount.

Warrants to be issued.
Clerk to make monthly payments to pensioner.

Section 5168 (j) repealed.

Substitute.

Persons entitled to pensions.

SECTION 1. That section five thousand one hundred sixty-eight (i), chapter ninety-two, Consolidated Statutes be and the same is hereby repealed, and the following section substituted in lieu thereof:

"The clerk of the Superior Court shall, under his seal of office, certify to the Governor the names and the number of soldiers examined in his county who are blind and maimed, or who have become paralyzed and are totally disabled by reason thereof; upon such certificate the Auditor, with the approval of the Governor, is authorized to issue his warrant to the Treasurer to pay the sum of four hundred and twenty dollars (\$420.00) annually for each blind and maimed person, named in the certificate, and the clerk shall pay out such money monthly to the persons entitled to the same."

SEC. 2. That section five thousand one hundred sixty-eight (j) be, and the same is hereby repealed, and the following section be substituted in lieu thereof:

"There shall be paid out of the Treasury of the State, on the warrant of the Auditor, to every person who has been for twelve months immediately preceding his application for pension a bona fide resident of the State, and who is incapacitated for manual labor, and was a soldier or sailor in the service of the Confederate States of America during the war between the States, and to the widow of any deceased officer, soldier, or sailor who was in the service of the Confederate States of America during the war between the States, if such widow was married to such soldier, or sailor, prior to the dates set forth in the widows' classification in this section, and if she has married again, is widow at the date of her application, the following sums annually, according to the degree of disability ascertained by the following grades:

"Class 'A.' To all Confederate soldiers not included in section one of this act, who are now disabled from any cause to perform manual labor, three hundred and sixty-five dollars (\$365.00).

"Class 'B.' To such colored servants who went with their masters to the war and can prove their service to the satisfaction of the county and State pension boards, two hundred dollars (\$200.00).

Soldiers disabled to perform manual labor.

Amount.

Colored servants who went with masters to war.

WIDOWS.

"Class 'A.' To the widows of ex-Confederate soldiers who are blind in both eyes or totally helpless and confined to the house, three hundred dollars (\$300.00).

Widows blind in both eyes or totally helpless and confined to house.

"Class 'B.' To the widows of ex-Confederate soldiers who were married to such soldiers on or before January first, eighteen hundred and eighty, and to such widows who were married to such soldiers subsequent to January first, eighteen hundred and eighty, and who are now on the pension rolls by virtue of previous statutes, one hundred dollars (\$100.00)."

Widows married on or before 1st January, 1880.

Widows married after 1st January, 1880, and now on pension roll \$100.

SEC. 3. That section five thousand one hundred and sixty-eight (s) be and the same is hereby repealed, and the following section be substituted in lieu thereof:

Section 5168 (s) repealed.

Substitute section.

"Whenever a Confederate pensioner who is now on the pension list shall die after the fifteenth of September, or after the fifteenth of March, and before the December or June pension check is delivered to him or her, it shall be lawful for the clerk of the Superior Court in which such pensioner lived to deliver and pay the next pension warrant due in December or June, as the case may be, to the widow or next of kin of such pensioner, or to such person as designated by the State Board of Pensions, and the endorsement of the widow or next of kin, or person designated by the State Board of Pensions, shall be a valid endorsement of such pension warrant."

Payment of check of pensioner dying before delivery.

Valid endorsement.

SEC. 4. That section five thousand one hundred and sixty-eight (u) be and the same is hereby repealed, and the following section substituted in lieu thereof:

Sec. 5168 (u) repealed.

Substitute section.

"The State Auditor is authorized, empowered and directed to apportion, distribute, and divide the money appropriated by the State for pensions, and to issue warrants to the several pensioners pro rata in their respective grades: *Provided*, that no pensioner on the list shall receive more than one dollar (\$1.00) per day annually: *Provided, further*, that if the money appropriated by the General Assembly for the Confederate soldiers, widows and servants is more than enough to pay them the amounts mentioned in this act, or if for any other cause, after paying the Confederate soldiers, widows and servants the amount stipulated in their respective grades as set out in this act, should there be an excess of the money appropriated for the first year, then the balance in the fund so appropriated for the first year shall revert and supplement the fund appropriated for the second year of the biennium: *Provided, further*, that any moneys herein appropriated for the purposes aforesaid, shall not be needed to pay the Confederate soldiers, widows and servants the amounts stipulated in their respective grades, then such moneys shall be paid by the State Board of Pensions into the treasury and become a part of the general

Auditor to apportion funds and issue warrants.

Proviso: limit of pension.

Proviso: unexpended balances to be carried over to succeeding year.

Proviso: surplus to revert to general fund.

Proviso: appropriation not to be exceeded.

Repealing clause.

fund appropriated by the State for other purposes: *Provided*, that no greater amount shall be paid out under this act than is appropriated under the general appropriation maintenance act.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 97

AN ACT IN RELATION TO \$2,000,000 STATE OF NORTH CAROLINA WORLD WAR VETERANS LOAN BONDS, AUTHORIZED BY CHAPTER 155, PUBLIC LAWS OF 1925, PRESCRIBING CERTAIN CHARACTERISTICS, PRIVILEGES AND ATTRIBUTES OF AND IN RESPECT OF SUCH BONDS, PROVIDING FOR THE SALE THEREOF, AUTHORIZING NOTES OF THE STATE IN ANTICIPATION OF THE SALE THEREOF, PROVIDING MACHINERY FOR MAKING LOANS FROM THE PROCEEDS OF SAID BONDS AND NOTES, AND PROVIDING PENALTIES.

The General Assembly of North Carolina do enact:

Official entitlement of act.

Faith, credit and taxing power of State pledged for payment of principal and interest of bonds.

Principal and interest of notes anticipating bond issue.

Issue and sale of bonds.

Sale below par forbidden.

Preference of purchase to citizens.

Manner of offering bonds for sale.

Expenses of preparation and sale.

SECTION 1. This act shall be known and may be cited as the "World War Veterans Loan Supplemental Act."

SEC. 2. The full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the two million (\$2,000,000) dollars State of North Carolina World War Veterans Loan Bonds, authorized by chapter one hundred fifty-five, Public Laws of nineteen hundred and twenty-five, and for the payment of the principal and interest of any notes issued in accordance with this act in anticipation of the sale of said bonds or any of them. When the Board of Advisers shall direct the State Treasurer to issue any of said bonds, he shall sell the same at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal, he shall give the preference of purchase to the citizens of North Carolina. The manner in which said bonds shall be offered for sale shall be determined by the Governor and Council of State, either by publishing notices in certain newspapers and financial journals, or by mailing notices, or by inviting bids by correspondence or otherwise. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

SEC. 3. By and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

Treasurer to borrow money on notes.

(a) For anticipating the sale of any of said bonds directed to be issued by the Board of Advisers created under said chapter one hundred and fifty-five, if the State Treasurer shall deem it advisable to postpone the issuance of such bonds.

For anticipating sale of bonds.

(b) For the payment of interest upon or any installments of principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest or installments as they respectively fall due.

For payment for interest on or installments of bonds.

(c) For the renewal of any loan evidenced by notes herein authorized.

Renewal of notes.

SEC. 4. Funds derived from the sale of bonds shall be used in the payment of any bond anticipation notes that may have been issued in anticipation of the sale of such bonds and any renewals of such notes, and funds provided by said chapter one hundred and fifty-five and other funds provided by the General Assembly for the payment of interest and/or principal of such bonds shall be used in paying the interest and/or principal of any notes or renewals thereof the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the State Treasurer's discretion.

Funds used in payment of notes.

Coupons on notes.

SEC. 5. The coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Coupons of bonds and notes receivable in payment of any demands due to State.

SEC. 6. All of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenues or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

Bonds, notes and coupons exempt from taxation.

Interest not taxed as income.

Exempt when part of surplus of corporation.

SEC. 7. It shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any money in their hands in said bonds and notes.

Lawful investment for trust funds.

SEC. 8. The Veterans Loan Fund shall be disbursed by the State Treasurer either for loans or the cost of administration as provided in said chapter one hundred and fifty-five, but only upon warrants drawn by the State Auditor upon requisition

Disbursement of veterans' loan fund. Warrants issued by auditor on requisition by chairman of board of advisers.

Requisition for warrant to be accompanied by: Borrower's note for sum to be loaned.
Mortgage securing note.
Certificate by approved and bonded attorney that mortgage is first lien or policy responsible guaranty or insurance company that mortgage is first lien.

Note, mortgage and certificate or policy delivered to treasurer before warrant paid.

Permanent structures to be insured.

Amount of insurance.

Insurance to be payable to treasurer.

Liability of treasurer on bond.

Liability of appraiser.

Liability of State treasurer and chairman and members board of advisers.

Misdemeanor.

Punishment.

Conditions to be set forth in mortgages.

Period of default.

Waiver of default.

therefor signed by the Chairman of the Board of Advisers. The State Auditor shall draw no warrant for a disbursement of the Veterans Loan Fund for the purposes of a loan unless the requisition shall be accompanied by (a) the borrower's note for the sum to be loaned and (b) the mortgage securing the same and (c) either the certificate of an attorney approved by the Board of Advisers and bonded to cover damages suffered through an erroneous certificate made by him, to the effect that the mortgage is a first lien, or a policy of insurance issued by a responsible title guaranty or title insurance company (or certificate certifying that such policy will be issued) insuring the Veterans Loan Fund in the amount of the loan that the mortgage is a first lien. The Treasurer shall not pay any warrant for the purpose of a loan unless such note and mortgage and such certificate or policy are delivered to him, and the same shall remain in his custody. Permanent structures upon the property mortgaged or thereafter placed thereon shall be insured by a reputable insurance company for not less than sixty (60%) per cent of the appraised value thereof and the policies of insurance shall be payable to the State Treasurer as his interest may appear.

SEC. 9. The State Treasurer and the sureties upon his official bond as State Treasurer, shall be liable for any breach of faithful performance of his duties under said chapter one hundred and fifty-five and this act and his official bond shall be made to comply with this requirement. If any appraiser shall knowingly appraise any property as security for any loan in excess of its value, or if the State Treasurer or the Commissioner or any member of the Board of Advisers shall pay or vote to pay, or shall provide for paying, any moneys in the Veterans Loan Fund except in accordance with the provisions of said chapter one hundred and fifty-five and of this act, he shall be liable to any aggrieved person and to the State for all damages suffered thereby and shall be guilty of a misdemeanor punishable for each offense by a fine of not less than fifty (\$50.00) dollars, or by imprisonment of not less than twenty (20) days, or both fine and imprisonment, in the discretion of the court.

SEC. 10. Mortgages securing loans shall provide that after the lapse of a certain period after any default in the payment when due of any principal or interest of the loan, the principal of the entire loan shall become due and payable. Such period shall be determined by the Board of Advisers but shall not be longer than ninety days. It may be provided in any mortgage that any default and the consequences thereof may be waived upon payment of the amount delinquent, with interest, expenses and costs, if such payment is made before any sale on foreclosure. Notes and mortgages given to secure loans shall be

enforced as provided by law for the enforcement of debts and mortgages, and it shall be the duty of the Board of Advisers to enforce the same.

Enforcement of collections.

SEC. 11. For the six months period following March first, nineteen hundred and twenty-seven, allocations of loans under said chapter one hundred fifty-five (155) shall be made by the Board of Advisers to the several counties of the State in proportion to the number of soldiers, sailors, marines and others entering the military or naval service of the United States, from such counties, respectively, as ascertained from the records in the office of the Adjutant-General of the State of North Carolina, *provided*, that allocations to the several counties shall not be mandatory on and after September first, nineteen hundred and twenty-seven.

Allocations of loans.

Proviso: allocations not mandatory after 1st September, 1927.

SEC. 12. This act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 98

AN ACT TO AMEND THE PROCEDURE IN THE ESTABLISHMENT OF DRAINAGE DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand three hundred and fourteen of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by adding the following clause at the end thereof:

Section 5314 of consolidated statutes amended.

"The petition will also show whether or not the proposed drainage is for the reclamation of lands not then fit for cultivation or for the improvement of lands already under cultivation. It shall also state that, if a reclamation district is proposed to be established, such lands so reclaimed will be of such value as to justify the reclamation."

Petition to show whether for reclamation or improvement.

State if land value justifies reclamation.

SEC. 2. That section five thousand three hundred and twenty of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by adding another subsection thereto after subsection four, to be called subsection five, as follows:

Section 5320 amended.

Subsection 5 added.

"Whether or not the district proposed to be formed is to be a reclamation district or an improvement district. A reclamation district is defined to be a district organized principally for reclaiming lands not already under cultivation. An improvement district is defined to be a district organized principally for the improvement of lands then under cultivation. The board of viewers shall further report, if the district is a

Character of proposed district. Reclamation district defined.

Improvement district defined.

Board of view if drainage would be justified by additional value.

reclamation district within the above definition, whether or not the proposed drainage would be justified by the additional value for agricultural purposes given the land so drained."

Section 5321
amended.

SEC. 3. That section five thousand three hundred and twenty-one of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by adding the following clause thereto between the word "petitioners" and the word "such" at the end of line five thereof: "And such petition shall likewise be dismissed at the cost of the petitioners if it is sought to set up a reclamation district and the viewers report that the cost of reclaiming the land would be so great as not to justify the expense of draining it."

Petition to be
dismissed.

If report the cost
of reclaiming to
justify expense.

Section 5323
amended.

SEC. 4. That section five thousand three hundred and twenty-three of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by adding at the end thereof the following clause:

Court to determine
if increase of value
justifies cost.

"The court shall further determine, if it is sought to establish a reclamation district, whether or not the increased value of the particular land should be so great as to justify the cost and expenses of its reclaiming."

Sec. 5355 amended.

SEC. 5. That section five thousand three hundred and fifty-five of the Consolidated Statutes of one thousand nine hundred and nineteen, as amended by section six of chapter two hundred seventeen, Public Laws of one thousand nine hundred and twenty-three, be further amended by adding another clause therein between the word "board" in line nine and the word "for" in line ten, as follows:

Facts to be noted
on bonds of
reclamation and
improvement
districts.

"All bonds of reclamation districts shall have that fact noted upon the face of the bond, either by stamping or printing the same thereon. All bonds of improvement districts shall also have that fact noted upon their face."

Section 5374
amended.

SEC. 6. That section five thousand three hundred and seventy-four of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by adding the following clause:

Proviso: annual
reports after con-
struction com-
pleted.

"*Provided*, that if the construction of the canal or canals has been concluded and the drainage commissioners have only to maintain the canals, said board of drainage commissioners need not file and post statements of accounts every sixty days, but only the annual report required in section five thousand three hundred and seventy-five shall be required of them."

Repealing clause.

SEC. 7. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 8. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 99

AN ACT TO AMEND SECTION 23 OF ARTICLE IV OF
THE CONSTITUTION OF NORTH CAROLINA RELAT-
ING TO SOLICITORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-three of article four of the Constitution of North Carolina be and the same is hereby amended so as hereafter to read as follows: "The State shall be divided into twenty-four solicitorial districts, for each of which a solicitor shall be chosen by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justices in his district. But the General Assembly may reduce or increase the number of districts."

Section and
article of consti-
tution amended.

Solicitorial dis-
tricts.
Solicitor chosen by
qualified voters.

Term of office.

Duties.

Number of dis-
tricts may be
changed by general
assembly.

SEC. 2. That this amendment shall be submitted to the qualified voters of the State at the next general election.

Amendment to be
submitted to
voters.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed the words "For Amendment Providing for Solicitorial Districts," and those opposed shall vote a ballot on which shall be written or printed the words "Against Amendment Providing for Solicitorial Districts."

Ballots.

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the Seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

Law governing
elections.

Governor to cer-
tify amendment.

Secretary of state
to enroll
amendment.

Amendment in
force from
certification.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 100

AN ACT TO ENABLE THE CREATION, GOVERNMENT, MAINTENANCE AND OPERATION OF SANITARY DISTRICTS AND PRESCRIBING THE POWERS OF SUCH DISTRICTS.

The General Assembly of North Carolina do enact:

For preserving and promoting public health and welfare.
Authority to State board of health.
Creation of districts without regard to county, township or municipal lines.
Proviso: limitation in case of municipalities.

SECTION 1. For the purpose of preserving and promoting the public health and welfare the State Board of Health may, as hereinafter provided, create sanitary districts without regard for county, township or municipal lines: *Provided, however,* that no municipal corporation or any part of the territory in a municipal corporation shall be included in a sanitary district except at the request of the governing board of such municipal corporation.

SEC. 2 Such sanitary district shall be incorporated as hereinafter set out.

Petition from freeholders.

SEC. 3. Fifty-one per cent or more of the resident freeholders within the proposed district may petition the board of county commissioners of the county in which all or the major portion of the proposed district is located setting forth the boundaries of the proposed sanitary district and the objects it is proposed to accomplish. Upon receipt of such petition the board of county commissioners, if the same is approved by them, shall, through its chairman, transmit the petition to the State Board of Health requesting that the proposed sanitary district be created. *Provided, however,* that the board of county commissioners before passing upon said petition shall hold a public hearing upon the same and shall give prior notice of such hearing by advertisement to be made by posting a notice at the court-house door of their county and also by publication in a newspaper published in said county at least once a week for four successive weeks; and in the event such hearing is to be before a joint meeting of the boards of county commissioners of more than one county, or in the event the land to be affected lies in more than one county, then in either of such events a like publication of notice shall be made and given in each of said counties.

Petition transmitted to state board of health.

Request for creation.

Proviso: county commissioners to hold public hearing.

Notice of hearing.

Hearing before joint boards of commissioners.

Notice given in each county.

State board of health to hold public hearing.

Notice of hearing.

SEC. 4. The State Board of Health shall name a time and place within the proposed district at which the State Board of Health, through a representative, shall hold a public hearing concerning the creation of the proposed sanitary district. The State Board of Health shall cause at least twenty days' notice to be given of the time and place of such hearing by publishing this information at least five times in a newspaper or newspapers published in or near the proposed district and

having a general circulation therein. In the event that all matters pertaining to the creation of this sanitary district cannot be concluded at the hearing, any such hearing may be continued at a time and place named by the representative of the State Board of Health.

Hearing continued.

SEC. 5. If, after such hearing the State Board of Health shall deem it advisable to comply with the request of said petition and that a district for the purpose or purposes therein stated should be created and established, the State Board of Health shall adopt a resolution to that effect, defining the boundaries of such district and declaring the territory within such boundaries to be a sanitary district; *Provided, however*, that any industrial plant and its contiguous village shall be included from the area embraced within such sanitary district as expressed in the application of the person, persons or corporation owning or controlling such industrial plant and its contiguous village, said application to be filed with the State Board of Health on or before the date of the public hearing as hereinbefore provided. Each district when created shall be identified by a name or number assigned by the State Board of Health.

If state board of health comply with request by resolution.

Boundaries of district.

Declaration of creation.

Effect on industrial plant and contiguous village.

Identification of district.

SEC. 6. The State Board of Health shall cause copies of the resolution adopted creating the sanitary district to be sent to the board or boards of county commissioners of the county or counties in which all or parts of the territory within the district is located, whereupon the said board or boards of county commissioners shall hold a meeting or joint meeting for the purpose of electing a sanitary district board of three members, freeholders within the district, which shall thereafter be the governing body of the sanitary district. At this meeting or joint meeting of said board or boards of county commissioners there shall be elected three members of said sanitary district boards who shall serve until their successors are elected and qualified. At the next general election following said appointment by the board of county commissioners candidates for said district board shall be elected in the primary and elected at said general election as are county officers except that the nomination and election shall be confined to said district. The members of the board so nominated and elected shall be residents of the district. They shall qualify by taking the oaths of office on the first Monday in December following their election. The term of office shall be two years and until their successors qualify. All vacancies, whether original or not, occurring during the term shall be filled by the board of county commissioners.

Notice to county or counties affected by district.

Meeting several or joint of county commissioners for electing sanitary district board.

Board of three members. To be governing body of district.

Selection of members.

Term of office.

Election of future boards.

Members to be residents of district.

Date for qualification.

Term of office.

Vacancies.

SEC. 7. When a sanitary district is organized as herein provided the sanitary district board selected under the pro-

Incorporation.

Corporate powers.	visions of this act shall be a body politic and corporate and as such may sue and be sued in matters relating to such sanitary district. In addition, such board shall have the following powers:
Additional.	
Under supervision of state board of health to construct, maintain and operate systems.	1. Under the supervision of the State Board of Health to acquire, construct, maintain and operate a sewerage system, sewage disposal or treatment plant, water supply system, water purification or treatment plant or such other utilities as may be necessary for the preservation and promotion of the public health and sanitary welfare within the district.
To issue certificates of indebtedness	2. To issue certificates of indebtedness against the district in the manner hereinafter provided.
To issue bonds.	3. To issue bonds of the district in the manner hereinafter provided.
To cause taxes to be levied and collected.	4. To cause taxes to be levied and collected upon all the taxable property within the district sufficient to meet the obligations evidenced by bonds and certificates of indebtedness issued against the district.
To acquire property and rights-of-way.	5. To acquire real or personal property and rights-of-way in the name of the district, necessary or convenient for the construction or maintenance of the works of the district.
To employ engineers, counsel and other persons.	6. To employ such engineers, counsel and other such persons as may be necessary to carry into effect any projects undertaken and to fix compensation thereof.
To negotiate and make agreements with owners of existing supplies and systems.	7. To negotiate and enter into agreement with the owners of existing water supplies, sewerage systems or other such utilities as may be necessary to carry into effect the intent of this act.
To formulate rules and regulations.	8. To formulate rules and regulations necessary for the proper functioning of the works of the district.
Organization of board.	SEC. 8. Upon election a sanitary district board shall meet and elect one of its members as chairman, and another member as secretary. Each member of the board may receive a per diem compensation of five dollars when actually engaged in the business of the district payable from the funds of the district. The board may employ a clerk, stenographer, or such other assistance as it may deem necessary and may fix the duties and compensation thereof.
Per diem of members.	A sanitary district board may at any time remove any of its employees and may fill any vacancies however arising.
Employees.	SEC. 9. When, in the opinion of the sanitary district board, it is necessary to procure real estate, right-of-way or easement for any of the improvements authorized by this act, they may purchase the same or if the board and the owner or owners thereof are unable to agree upon its purchase and sale, or the amount of damage to be awarded therefor, the board may
Power to remove employees and fill vacancies.	
Power to condemn property.	

condemn such real estate, right-of-way or easement and in so doing the ways, means and method and procedure of chapter thirty-three of the Consolidated Statutes entitled "Eminent Domain" shall apply. Section one thousand seven hundred and fourteen, Consolidated Statutes, shall not, however, be applicable to such condemnation proceedings. In the event the owner or owners shall appeal from the report of the commissioners, it shall not be necessary for the sanitary board to deposit the money assessed with the clerk, but it may proceed and use the property to be condemned until the final determination of the action.

SEC. 10. Whenever a corporation or the residents of any locality within the sanitary district shall desire a water supply, sewerage system or any part thereof and the sanitary district board shall deem it inadvisable or impracticable at that time, due to remoteness from its general system or other cause, for the sanitary district to build such system, such corporation or residents may nevertheless build and operate such system at its or their own expense but it shall be constructed and operated under plans, specifications and regulations approved by the district board.

SEC. 11. Upon the election of any sanitary district board it shall become the duty of the board to employ competent engineers to make a report or reports on the problems of the sanitary district, which report or reports shall be prepared and filed with the sanitary district board. Such report or reports shall embrace the following:

1. Suitable comprehensive maps showing the boundaries of the sanitary district and in a general way the location of the various parts of the work that is proposed to be done and such information as may be useful for a thorough understanding of the proposed undertaking.

2. A general description of existing facilities for carrying out the objects of the district.

3. A general description of the various plans which might be adopted for accomplishment of the objects of the district.

4. General plans and specifications for such work.

5. General descriptions of property it is proposed to be acquired or which may be damaged in carrying out the work.

6. Comparative detail estimates of cost for the various construction plans.

7. Recommendations.

SEC. 12. The report or reports filed by the engineers shall be given careful consideration by the sanitary district board for adoption of a plan which they approve. If deemed advisable by the sanitary district board they may hold a public hearing, giving due and ample notice of the time and place

Method of procedure.

Limitation on power removed.

Deposit not required if owner appeal.

Construction of systems by corporations or individuals.

Approved by district board.

Board to employ engineers.

Reports.

Reports filed.

Reports to embrace:

Maps showing boundary of district.

Location of proposed work.

Information useful for understanding undertaking.

Description of existing facilities.

Description of various plans.

Plans and specifications of work.

Description of property to be acquired or affected.

Comparative estimates of cost

Recommendations.

Consideration of reports by sanitary district board.

Public hearing.

Purpose of hearing.

Resolution after adoption of plan.
Setting forth:

General outline of work proposed.

Reference to engineers report for details.

Amount of bond issue proposed.

Form, term and interest rate of bonds.

Publication of resolution.

Call for election.

Majority of registered voters to govern.

Issue and sale of bonds.

Second election after six months.

Fund for paying expenses of election.

Voting precincts.

Identity with precincts not demanded.

Precincts if district in more than one county.

thereof, for the purpose of considering objections to the carrying out of the work according to the plan adopted by them.

SEC. 13. After final approval of the plan adopted the sanitary district board shall adopt a resolution setting forth:

1. A general outline of the work that is proposed to be done.

2. A reference to the engineer's report for details as to the plan adopted.

3. The amount of bonds that the board proposes to issue to cover the cost of doing the proposed work.

4. The form and term of the proposed bonds and the interest rate thereon.

The resolution shall, immediately after adoption, be published at least three times in one or more newspapers having a general circulation within the district.

SEC. 14. Following the adoption of the resolution by the sanitary district board the said board shall call upon the board or boards of county commissioners in the county or counties in which the district or any portion thereof is located to name election officers, set date, name polling places, and cause to be held an election within the district on the proposition of issuing bonds to provide funds for doing the work as set forth in the resolution adopted by the sanitary board. If, at such election the majority of the registered voters vote in favor of incurring the indebtedness as proposed, the district board shall issue and sell bonds for the amount set forth in the resolution. Should the proposition of issuing bonds submitted at any election as provided under this act fail to receive the required number of votes, the sanitary district board may, at any time after the expiration of six months, cause another election to be held for the same objects and purposes or for any other objects and purposes. The expenses of holding bond election shall be paid from the funds of the sanitary district.

The board of commissioners of the county in which said sanitary district is located, if wholly located in a single county, may in their discretion at any special election held under the provisions of this act make the whole sanitary district a voting precinct, or may create therein one or more voting precincts as to them seems best to suit the convenience of voters, the said precinct not to be the general election precinct unless the boundaries of the sanitary district are co-terminal with one or more whole general election precincts. If said sanitary district is located in more than one county, the election precincts therein shall be fixed by the board of the particular county in which the portion of the sanitary district is located.

The said board or boards of commissioners shall provide registration and polling books for each precinct in the sanitary district, the cost of the same to be paid from the funds of the sanitary district. The notice of the election shall be given by publication at least three times in some newspaper published or circulated in the district. It shall set forth the boundary lines of the district and the amount of bonds proposed to be issued. The first publication shall be at least thirty days before the election. At the first election after the organization of the sanitary district, a new registration of the qualified voters within the same shall be ordered and notice of such new registration shall be deemed to be sufficiently given if given by publication once in some newspaper published or circulated in said district at least thirty days before the close of the registration books. The notice of registration may be considered one of the three notices required of the election. Time of such registration shall as near as may be conform with that of the registration of voters in municipal elections as provided in section two thousand six hundred and fifty-seven of the Consolidated Statutes. The published notice of registration shall state the days on which the books shall be open for registration of voters and the place or places on which they will be open on Saturdays. The books of such new registration shall close on the second Saturday before the election. The Saturday before the election shall be challenge day and except as to otherwise provided in this act, such election shall be held in accordance with the law governing general elections.

At the election those who are in favor of the bond issue shall vote a ticket on which shall be printed or written or partly printed and partly written the words "For bond issue" and those who oppose shall vote a ticket on which shall be printed or written or partly printed and partly written the words "Against bond issue." After the election and after the vote has been counted, canvassed and returned to the board or boards of county commissioners, the election books shall be deposited in the office of the clerk of the Superior Court as polling books for the particular sanitary district involved. At any subsequent election, whether upon the recall of an officer as provided in section twenty-one of this act or for an additional bond issue in the particular district, a new registration may or may not be ordered as may be determined by the board of county commissioners interested in said election.

SEC. 15. The sanitary district board shall, subject to the provisions of this act, and under competent legal and financial advice prescribe by resolution the form of bonds and the interest coupons attached thereto, the denominations of the bonds and the date and place at which they shall become pay-

Registration and poll books.

Funds for payment.

Publication of notice of election

Items to be published.

Publication 30 days before election.

New registration.

Notice for registration.

Notice for registration.

Time of registration.

Statements required in notice for registration.

Close of registration.

Challenge day.

Law governing election.

Tickets.

Deposit of election books.

Registration at subsequent elections.

Form of bonds and coupons.

Denomination of bonds and place of payment.

Sale below par
forbidden.
Interest rate.
Authentication of
bonds and coupons.

Deposit of pro-
ceeds.

Payments by
vouchers.

Bank to give
security for
deposits.

Penalty of bond.

Additional bonds.

Valuation of
property.

Determination of
amount of funds
to be raised for
sinking fund.

Sanitary district
board to determine
amount.

County commis-
sioners to levy
tax.

Collection and
settlement of tax.

able. These bonds shall not be sold at less than par nor bear an interest rate in excess of six per cent. The bonds shall be signed by the chairman and secretary of the sanitary district board, and the seal of the board shall be affixed thereto. In the event coupon bonds are issued, the coupons thereof may be signed by the secretary alone, or he may have lithographed, engraved, or printed thereon a facsimile of his signature. The proceeds from the sale of such bonds shall be placed in a bank in the State of North Carolina to the credit of the sanitary district board, and payments therefrom shall be made by vouchers signed by the chairman and secretary of the sanitary district board. Said bank, however, shall be required to execute the proper bonds, giving as surety thereto some surety company authorized to do business in North Carolina, conditioned to account for and pay out upon said vouchers all funds so deposited in said bank. The penalty of said bond shall not be less than the amount of money so deposited in said bank.

SEC. 16. Whenever the proceeds from the sale of bonds issued by any district as in this act authorized shall have been expended or contracted to be expended and the sanitary district board shall determine that the interest or necessity of the district demands that additional bonds are necessary for carrying out any of the objects of the district, the board may again proceed as in this act provided to have an election held for the issuance of such additional bonds and the issue and sale of such bonds and the expenditure of the proceeds therefrom shall be carried out as hereinbefore provided.

SEC. 17. Upon the creation of a sanitary district and after each assessment for taxes thereafter the boards or boards of county commissioners of the county or counties in which the sanitary district is located shall file with the sanitary district board the valuation of assessable property within the district. The sanitary district board shall then determine the amount of funds to be raised for the ensuing year in excess of the funds available from surplus operating revenues set aside as provided in section twenty of this act to provide payment of interest and the proportionate part of the principal of all outstanding bonds, and to retire all outstanding certificates of indebtedness.

The sanitary district board shall determine the number of cents per \$100 necessary to raise the said amount and so certify to the board or boards of county commissioners. The board or boards of county commissioners in their next annual levy shall include the number of cents per \$100 so certified by the sanitary district board in the levy against all taxable property within the district, which tax shall be collected as other county taxes are collected and every ninety days the

amount of tax so collected shall be remitted to the sanitary district board and deposited by said board in a bank in the State of North Carolina separately from other funds of the district. Said bank, however, before said funds are deposited in it is to execute a proper surety bond as described in section fifteen for the proper care and disbursement of and accounting for said taxes.

Deposit.

Bank to give surety bond.

SEC. 18. A sanitary district board may issue certificates of indebtedness in anticipation of the levying and collection of taxes to cover any or all expenses incurred by the board incident to the preparation of the engineers' report, holding of bond election or any other expenses incurred by the board. The amount of any certificates of indebtedness issued by the sanitary district board shall be included in the bond issue as hereinbefore provided. In the event that the election held within the district for the purpose of issuing bonds to provide funds for carrying out the objects of the district results in the defeat of said bonds the sanitary district board shall cause to be levied and collected a tax sufficient to pay such certificates of indebtedness or any other indebtedness incurred by the sanitary district board. Such tax shall be levied and collected in the same manner as provided in section seventeen.

Certificates of indebtedness in anticipation of tax.

Amount included in bond issue.

Tax sufficient to pay debts if bonds are defeated.

Levy and collection.

SEC. 19. The sanitary district board shall retain competent engineers to provide detail plans and specifications and to supervise the doing of the work undertaken by the district. As determined by the sanitary district board, such work or any portion thereof, may be done by the sanitary district board purchasing the material and letting a contract for the doing of the work or by letting a contract for furnishing all the material and the doing of the work.

Engineers to provide plans and supervise work.

Alternative methods of construction.

Any contract shall be let to the lowest responsible bidder submitting a sealed bid in response to a notice calling for such bid and published at least five times over a period of at least fifteen days in a newspaper or newspapers having a general circulation within the county or counties in which the district is located.

Contract to lowest bidder.

Notice calling for bids.

Any material to be purchased by the sanitary district board, the cost of which is in excess of one thousand dollars, shall be purchased from the lowest responsible bidder in the same manner as above provided.

Purchases by bids.

All work done shall be in accordance with the plans and specifications prepared by the engineers in conformity with the plan adopted by the sanitary district board.

Work in accordance with plans and specifications.

SEC. 20. A sanitary district board shall immediately upon the placing into service of any of its works apply service charges and rates which shall, as nearly as practicable, be based upon the exact benefits derived. Such service charges

Service charges and rates.

Amount of charges.

Surplus to sinking fund.	and rates shall be sufficient to provide funds for the proper maintenance, adequate depreciation, and operation of the work of the district. Any surplus from operating revenues shall be set aside as a separate fund to be applied to the payment of interest on bonds, to the retirement of bonds or both.
Modification of charges.	As the necessity arises the sanitary district board may modify and adjust such service charges and rates from time to time.
Petition for removal of member of board.	SEC. 21. A petition carrying the signatures of twenty-five per cent or more of the legal voters within a sanitary district requesting the removal from office of one or more members of a sanitary district board for malfeasance or misfeasance in office may be filed with the board of county commissioners of the county in which all or the greater portion of a sanitary district is located. Upon receipt of such petition the board of county commissioners, or in the event that the district is located in more than one county, a joint meeting of the boards of county commissioners shall be called, shall adopt a resolution calling an election, naming election officials, naming date, and giving due notice thereof for the purpose of removing from office the member or members of the sanitary district board named in the petition. In the event that more than one member of a sanitary district board is subjected to recall in an election, the names of each member of the board subjected to recall shall appear upon separate ballots. If in such recall election, a majority of the legal votes within the sanitary district shall be cast for the removal of any member or members of the sanitary district board subject to recall, such member or members shall cease to be a member or members of the sanitary district board, and the vacancy or vacancies so caused shall be immediately filled as hereinbefore provided. The expense of holding a recall election shall be paid from the funds of the sanitary district.
Call for election.	
Ballots.	
Majority of legal votes necessary to removal.	
Vacancy filled.	
Expense of election.	
Rights of way granted.	SEC. 22. A right-of-way in, along, or across any county or State highway, street or property within a sanitary district is hereby granted to a sanitary district in case such right-of-way is found by the sanitary district board to be necessary or convenient for carrying out any of the work of the district. Any work done in, along, or across any State highway shall be done in accordance with the rules and regulations of the State Highway Commission.
Work done affecting State highway.	
Returns of elections.	SEC. 23. In all elections provided for in this act the returns of such elections shall be made to the board or boards of county commissioners in which the sanitary district lies, and said board or boards of county commissioners shall canvass and declare the results of said election, and this determination of said board or boards of county commissioners upon the result
Canvass of returns and declaration of result.	

of said election shall be by them certified to the sanitary district board for its action thereupon.

Certificate to sanitary district board.

SEC. 24. The boundaries of any sanitary district may, with the approval of the sanitary district board, be extended under the same procedure as herein provided for the creation of a sanitary district: *Provided, however,* that twenty-five per cent or more of the resident freeholders within the territory proposed to be annexed institute by petition the proceedings for annexation, and that ten per cent of the freeholders resident in the district to be annexed are authorized to petition for an election upon the subject of annexation, and if such petition is filed with the sanitary district board, such election shall be held within the territory to be annexed under the rules and regulations hereinbefore provided.

Procedure for extension of district.

Proviso: petition for annexation.

Election to be held within territory to be annexed.

SEC. 25. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 101

AN ACT TO FIX THE INTEREST OR DISCOUNT RATE WHICH AN AGRICULTURAL CREDIT CORPORATION OR ASSOCIATION, ORGANIZED UNDER THE LAWS OF THE STATE OF NORTH CAROLINA, MAY CHARGE ON LOANS FOR AGRICULTURAL PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That an agricultural credit corporation or association, organized under the laws of the State of North Carolina, may charge and collect by way of interest or discount on all loans made for agricultural purposes to farmers, growers and truckers of staple agricultural crops, fruits and vegetables respectively a rate of interest or discount not exceeding two per centum per annum in excess of the rate of interest or rediscount rate charged by any Federal Intermediate Credit Bank to such agricultural credit corporation or association when rediscounting or purchasing from it the notes of such farmers, growers and truckers: *Provided,* that the total rate, both interest and rediscount, to the borrower shall not exceed eight (8%) per centum per annum.

Corporations or associations affected.

Loans affected.

Rate allowed.

Proviso: total rate.

SEC. 2. That all laws and clauses of laws in conflict, herewith to the extent of such conflict are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 102

AN ACT TO AMEND THE MUNICIPAL FINANCE ACT BEING THE ACT EMBRACED WITHIN SECTIONS 2918 TO 2969(a), BOTH INCLUSIVE, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME THREE, AS AMENDED.

The General Assembly of North Carolina do enact:

Section amended.	SECTION 1. That section two thousand nine hundred and forty-three, Consolidated Statutes, volume three, being a part of the municipal finance act, be and the same is hereby amended as follows, viz.:
Clauses inserted.	First, by adding two new clauses to be numbered six (6) and seven (7) and to be inserted after clause five (5) of subdivision (b) of subsection one (1) of said section two thousand nine hundred and forty-three, and immediately before subdivision (c) of subsection one (1) of said section two thousand nine hundred and forty-three, such new clauses to read as follows: "Six (6). The amount which the municipality shall be entitled to receive from any railroad or street railway company under contract theretofore made for payment by such company of all or a portion of the cost of eliminating a grade crossing or crossings within the municipality, which amount will be applied when received to the payment of any part of the gross debt; Seven (7). Indebtedness for school purposes."
Place of insertion.	
Six; (6) Amount to be paid by railroad or street railway company under contract.	
And to be applied to payment of gross debt.	
Seven (7) School debt.	
Bonds for sewers, sewage disposal or purification ordered by State Board of health or court.	And second, by striking out the period at the end of subsection two of said section and inserting in lieu thereof the following: "or are bonds for sanitary sewers, sewage disposal or sewage purification plants, the construction of which shall have been ordered by the State Board of Health or by a court of competent jurisdiction."
Section amended.	SEC. 2. That section two thousand nine hundred and forty-seven, Consolidated Statutes, volume three, being a part of the municipal finance act, be and the same is hereby amended by adding thereto a new subsection to supply a provision which is now contained in said section two thousand nine hundred and forty-seven as printed in volume three of said Consolidated Statutes, as subsection one, but which by editorial note is there said to have been omitted inadvertently, such new subsection to be numbered one and to read as follows:
New subsection.	
When vote required.	" <i>When vote required.</i> If a bond ordinance provides that it shall take effect thirty days after its first publication unless a petition for its submission to the voters shall be filed in the meantime, the ordinance shall be inoperative without the approval of the voters of the municipality at an election if a petition shall be filed as provided in this section."

SEC. 3. This amendment shall not apply to pending proceedings.

Pending proceedings not affected.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 103

AN ACT TO AMEND CHAPTER 216 OF THE PUBLIC LAWS OF 1923 AND TO AMEND CHAPTER 85 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1924, AND TO AMEND CHAPTER 250 OF THE PUBLIC LAWS OF 1925, AND TO ABOLISH THE GENERAL COUNTY COURT OF HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three be and the same is hereby amended by adding thereto an additional paragraph to read as follows: "That this act shall not apply to Henderson County."

Law amended.

Application of law.

SEC. 2. That chapter eighty-five of the Public Laws of the Extra Session of one thousand nine hundred and twenty-four be and the same is hereby amended by adding thereto an additional paragraph to read as follows: "That this act shall not apply to Henderson County."

Law amended.

Application of law.

SEC. 3. That chapter two hundred and fifty of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended by adding thereto an additional paragraph to read as follows: "That this act shall not apply to Henderson County."

Law amended.

Application of law.

SEC. 4. That the General County Court of Henderson County is hereby abolished, effective on and after the first day of September, one thousand nine hundred and twenty-seven.

Court abolished.

When effective.

SEC. 5. That all cases pending in the General County Court of Henderson County when this act goes into effect shall be transferred to such court as may have jurisdiction, and shall be tried in said court as though the said cases had been originally brought therein.

Transfer of cases.

SEC. 6. That no bond or undertaking heretofore entered into conditioned upon the appearance of any defendant before the General County Court of Henderson County shall be invalidated by this act, but the same shall remain in full force and effect and shall require the appearance of the defendant named therein before such court having jurisdiction as the case shall be transferred to for trial under the terms of this act.

Bonds and undertakings not invalidated.

Action heretofore
had not invali-
dated.

To have force as
of court to which
transfer is made.

Law amended.

Effect of amend-
ment.

Proviso: recorder's
court not estab-
lished but by
election.

Law governing
election.
When election may
not be held.
No new registra-
tion to be ordered.

Repealing clause.

SEC. 7. That no order, judgment, verdict or decree of the General County Court of Henderson County or ancillary writ issued by said court shall be invalidated by reason of this act, but all papers in all of said cases shall be transferred as hereinbefore provided and shall have the same force and effect as if the same had been rendered and issued in the courts to which said cases are transferred for trial.

SEC. 8. That subchapter four of chapter twenty-seven of the Consolidated Statutes of North Carolina entitled, "Recorders' Courts and Amendments Thereto" be and the same is hereby amended so as to provide that the County of Henderson shall come under and be subject to the provisions of said subchapter: *Provided, however,* that no recorder's court for the County of Henderson shall be established unless and until the same shall be established upon an election held in said county under the provisions of article twenty-three of said subchapter, which election shall not be held at the same time as any general election in said county or in the town of Hendersonville, and provided further that no new registration shall be ordered for said election.

SEC. 9. All laws and clauses of laws in conflict with this act are hereby repealed in so far as they conflict with the same.

SEC. 10. This act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 104

AN ACT TO REGULATE FIXING CALENDARS FOR CIVIL TERMS OF SUPERIOR COURT IN GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

Call of dockets.

Judge to set cases
for civil term.

Cases set in order
of calling.

But for good and
legal cause
appearing.

Cases calendared
to be called and
disposed of.
Unless good cause
shown.

SECTION 1. The judge holding the civil terms of court in Guilford county shall, not later than Friday of the second week of each civil term, and not later than ten days before the next civil term cause the clerk of said court to call the cases pending and on the civil issue docket and the said judge shall set for trial at the next civil term a sufficient number of said cases to take up the time allotted for said term. The cases as called by the clerk shall be set for trial at the next civil term by said judge in order in which they are called unless it shall then appear to the said judge that there is a good and legal reason for not setting said cases for trials or disposition at said term. The cases so calendared for trial shall be tried and disposed of when called for trial at the next term unless for good cause shown it shall appear to the judge that an injustice might be

done one of the parties should said case then be tried but this good cause must have been unknown to the parties or their attorneys at time said case was calendared for trial or must have arisen between the times said case was calendared and called for trial; and an agreement by the attorneys to continue an action after the same has been calendared for trial shall not be a good, valid, legal or sufficient reason or cause for the judge to continue the same.

Cause unknown to parties or attorneys at time case was calendared.

Or arisen since case was calendared.

Agreement of counsel not good cause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 105

AN ACT FOR THE CALENDAR OF CIVIL AND CRIMINAL COURTS OF CASWELL COUNTY AND TO PROVIDE FOR THE PAY OF WITNESSES IN SAID COURTS AND TO REQUIRE JUSTICES OF THE PEACE TO MAKE THEIR RETURNS.

The General Assembly of North Carolina do enact:

SECTION 1. That ten days before convening of any civil or criminal term of the Superior Court of Caswell County the clerk of said court shall make out a calendar for the first five days of a one-week term and the first ten days of a two-weeks term; that said cases shall be placed upon the calendar in the following order: (1) Cases in which the defendants have been bound over by inferior courts and are in jail in default of bail; (2) all other cases in which the defendants are in jail; (3) all cases in which the defendants are not in jail; (4) *sci fa* docket and forfeited recognizances; that immediately upon the completion of the calendar the clerk shall have the same printed, giving the name of the defendant, the offense charged and the day of the week and month upon which the case is set for trial, and shall mail a copy of said printed calendar to the solicitor of the district, and, upon request, deliver a copy each to the officers of the court, and to the attorneys practicing at the Caswell County bar.

Time of making calendar.
Clerk of superior court to make calendar.
Calendar for one week term.
Calendar for two weeks term.
Order of cases.
Cases where defendant in jail in default of bail.
All other jail cases.
Cases where defendants are not in jail.
Sci fa and forfeited recognizances.
Calendar to be printed.
Details.
Copy mailed to solicitor of district.
Copies to other officers of court and to attorneys.

SEC. 2. That it shall be the duty of the solicitor of the district to have all bills for each day's calendar prepared and present the same to the grand jury upon the opening of court each day of the term except Monday of the first week of the term, when they shall be prepared and presented to the grand jury immediately upon the completion of the charge of the court.

Solicitor to prepare bills.

Daily presentation to grand jury.

Delivery on Monday.

Attendance of
grand jury.

Order of trial,
continuance for
term when either
party not ready.

Unless set for
trial by the court.

Recognition to
be for appearance
on first day of
term.

Requirement for
appearance of day
set for trial.
Witness not to
prove before trial
day.

Capital felonies.

Cases docketed
after formation
of calendar.

f

Justices of the
peace to forward
papers within
15 days.

Proviso: clerks of
superior court to
notify justices.

Expense paid by
county.

Repealing clause.

SEC. 3. That the grand jury shall be required to be in attendance at each term of the criminal court, until they have finished all matters presented to them by the solicitor and the court.

SEC. 4. That cases shall be tried in the order in which they are on the calendar. If for sufficient reason the State or defendant is not ready for trial at the time the case is reached, the same shall be continued for the term unless otherwise set for trial by the court.

SEC. 5. That the defendants and witnesses recognized to appear at any criminal term shall be in the recognizance be ordered to appear on the first day of the term, as now provided by law, but in fact shall not be required to appear until the day on which the case is set for trial, and no witness shall prove for attendance prior to the day on which the case is set on the calendar.

SEC. 6. That the provisions of this act shall not apply to capital felonies except as to the attendance of witnesses.

SEC. 7. That the cases docketed in the Superior Court after the formation of the calendar shall stand for trial at the next term and all civil cases shall be docketed as filed and be heard as filed, or, if for good cause shown to the court such cases cannot be tried then other cases may be tried which have been filed thereafter, in the discretion of the court.

SEC. 8. That all justices of the peace of Caswell County shall within fifteen days after the trial of any cause, either civil or criminal, forward the original papers, with their judgments, to the clerk of the Superior Court, *provided*, that the clerk of the Superior Court shall notify the justices of the peace of Caswell County of the provision of this act after its ratification.

SEC. 9. That the County Commissioners of Caswell County shall pay all expenses incurred by the clerk in carrying out the provisions of this act.

SEC. 10. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 106

AN ACT TO AMEND SECTION 6054, VOLUME 2 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, 1919, TO MAKE THE PRIMARY LAW APPLICABLE TO BRUNSWICK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four volume two, Consolidated Statutes of North Carolina, of one thousand

Section amended.

nine hundred and nineteen be and the same is hereby amended by striking out the word "Brunswick" in line five of said section.

Brunswick stricken out.

SEC. 2. That the primary provided for in said section six thousand fifty-four, volume two, Consolidated Statutes of North Carolina, one thousand nine hundred and nineteen, shall be applicable to Brunswick County.

Primary law applicable.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 107

AN ACT TO PREVENT POLLUTION OF FISHING STREAMS AND TRESPASS ON STATE FISH HATCHERY PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. No person, firm or corporation shall put or place in any waters within or on the boundaries of this State any electricity, explosives or poisonous substances whatsoever for the purpose of catching, injuring or killing fish. No person, firm or corporation shall allow substances, poisonous to fish to be turned into or allowed to run, flow, wash or be emptied into any waters within this commonwealth, designated by Fisheries Commission Board as fish producing waters, unless it be shown to the satisfaction of the Fisheries Commission Board or to the proper court that every reasonable and practicable means has been used to abate and prevent the pollution of waters in question by emptying into same any deleterious or poisonous substances: *Provided* this section shall not apply to dyestuffs or sewage discharged from cotton mills.

Putting explosives in waters forbidden.

Defilement of fish producing waters forbidden.

Use of means for prevention of pollution.

Proviso: dyestuffs and sewage from cotton mills.

SEC. 2. In prosecutions under this act for pollution of water by substances known to be injurious to fish or fish food, it shall not be necessary to prove that such substances have actually caused the death of any particular fish.

Proof of death of fish not required.

SEC. 3. No person shall fish or trespass with intent to fish in or upon any waters or bed or banks of any water, or any land controlled or owned, or occupied by the State Fisheries Commission. No person shall wilfully or maliciously destroy or damage any ponds, property or appliance whatsoever of the commission, nor interfere, obstruct, pollute or diminish the natural flow of water into or through any State fish hatchery.

Fishing or trespassing on land or water controlled by State fisheries commission.

Destroy or damage to property. Interference, pollution or diminution of flow of water through hatchery.

Punishment for
violation of act.

Proviso; streams
to be designated
and persecution
instituted by fish-
eries commission.

SEC. 4. Any person violating any of the provisions of this act shall, on conviction, be fined not less than one hundred dollars for each and every offense: *Provided, further,* that this act shall apply only to such fish producing streams designated as such by the Fisheries Commission Board, and that no prosecution under this act shall be instituted except by said Fisheries Commission Board.

SEC. 5. This act shall be enforced from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 108

AN ACT FOR THE RELIEF OF CERTAIN ORPHANGES SITUATED IN ANY STATE ADJOINING NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Conditions freeing
orphanages from
inheritance tax.

SECTION 1. In all cases when by the will of any person or persons provision is made for establishing, organizing and maintaining an orphanage to be physically located in any state adjoining North Carolina for the purpose of properly caring for, educating and training orphan children, and when by such will it is provided the said orphanage shall not be sectarian in any of its features and that the board of trustees or governing body of the said orphanage shall be chosen from suitable persons in North Carolina and the state in which such orphanage is to be physically located, and when by such will it is provided further that the orphan children of North Carolina shall be admitted into the institution in all respects as the orphan children of the state in which said orphanage may be physically located shall be admitted, then said orphanage shall be exempt from liability for inheritance tax to the State of North Carolina.

Taxes collected
to be refunded.

SEC. 2. Any collection of inheritance tax which may have been made since January first, one thousand nine hundred and twenty-four, by the State of North Carolina from any orphanage, or from any authorities holding the properties of such orphanage pending its organization, coming within the provisions as set forth in section one of this act shall be refunded by repayment to the treasurer or governing body of such orphanage; and in any such case the State Auditor is hereby authorized and directed to issue a warrant for such refund and the same shall be paid by the State Treasurer.

Auditor to issue
warrant.
State treasurer
to pay.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 109

AN ACT TO PROVIDE FOR THE ISSUANCE OF BONDS OF SPECIAL CHARTER SCHOOL DISTRICTS, AND TO AMEND SECTION 263 OF CHAPTER 136, PUBLIC LAWS OF 1923, AS HERETOFORE AMENDED BY SECTIONS 4 AND 5 OF CHAPTER 121, PUBLIC LAWS OF 1924, EXTRAORDINARY SESSION.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred and sixty-three of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, as heretofore amended by sections four and five of chapter one hundred and twenty-one, Public Laws of one thousand nine hundred and twenty-four, Extraordinary Session, be and the same is hereby amended to read as follows:

SEC. 263. *Bonds in special charter districts.* Elections may be held in special charter districts, and bonds issued and taxes levied to pay the same in the manner provided by the previous sections of this article, except as otherwise provided in this section.

(a) In the case of every special charter district coterminous with an incorporated city or town having authority by virtue of its charter, or other special or local laws, to maintain a system of schools, the petition for the election shall be made to the principal governing body of each city or town by the board of trustees, unless said board is the principal governing body of said city or town, in which case no petition shall be necessary. But said principal governing body may, in its discretion, grant or refuse said petition. In every special charter district of the kind described in this subsection, all powers and duties conferred or imposed by this article on boards of county commissioners shall be exercised and performed by the principal governing body of said city or town with which the district is conterminous, but the bonds shall be sold and issued by the board of trustees in the name of the district, and shall be signed and sealed as may be provided by said board of trustees, and the proceeds derived from the sale of such bonds shall be turned over to the custodian of funds of such special charter district, who shall receive no commission for the handling of such proceeds.

(b) In the case of all special charter districts not described in subsection (a) of this section the petition for the election shall be made by the board of trustees to the board of county commissioners, which board shall call, hold and determine the result of the election as provided in this article, and the bonds

Laws amended.

Elections and bond issues in special charter districts.

Petition for election.

Power of grant or refusal.

Powers and duties of county commissioners transferred.

Issue and obligation of bonds.

Authentication.

Disposition of funds.

Petitions to county commissioners.

Calling and holding of election.

Sale and issue of bonds.
Authentication.

Proceeds paid to custodian of district funds.

No commissions allowed.

Proviso: town authorities charged with execution of act.

Powers and duties of county commissioners transferred to governing body of town or city.

Proviso: no election necessary when districts in two or more counties.

shall be sold and issued by the board of trustees in the name of the district, and shall be signed and sealed as may be provided by said board of trustees, and the proceeds derived from the sale of such bonds shall be turned over to the custodian of funds of such special charter district, who shall receive no commission for the handling of such proceeds: *Provided, however*, that in districts of the kind described in this subsection in which at the time any action required by this article is to be taken, the principal governing body of a city or town within or partly within the district shall be charged with the duty of levying all special school maintenance taxes for the district (although it may not be charged with the duty of levying taxes for bonds of the district), the powers and duties conferred by this article on boards of county commissioners shall be exercised and performed by said principal governing body: *Provided, further*, that in districts of the kind described in this subsection which lie in two or more counties, no petition shall be necessary, and the board of trustees of the district shall call, hold and determine the result of the election.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 110

AN ACT TO AMEND SECTION 672 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE RETURN OF EXECUTIONS.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section six hundred and seventy-two of the Consolidated Statutes be and the same is hereby amended so as hereafter to read as follows:

Date and return day of executions.

Not issued until end of judgment term.

"672. *When returnable.* Executions shall be dated as of the day on which they are issued and shall be returnable not less than forty nor more than sixty days from said date, and no execution against property shall issue until the end of the term during which the judgment was rendered."

Repealing clause.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

CHAPTER 111

AN ACT TO AMEND THE CONSOLIDATED STATUTES,
SECTION 1443, RELATING TO THE TIME OF HOLDING
CERTAIN COURTS IN BEAUFORT COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, and particularly so much thereof as relates to courts in Beaufort County, be and the same is hereby amended by striking out, under the head of Beaufort County, the words "Sixth Monday before the first Monday in September, for criminal cases only" and inserting in lieu thereof, "Sixth Monday before the first Monday in September, for capital felonies and jail cases only."

Section amended.

Jurisdiction of term.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 112

AN ACT FOR THE CALENDAR OF CIVIL AND CRIMINAL
COURTS OF ORANGE COUNTY AND TO PROVIDE FOR
THE PAY OF WITNESSES IN SAID COURTS AND TO
REQUIRE JUSTICES OF THE PEACE TO MAKE THEIR
RETURNS.*The General Assembly of North Carolina do enact:*

SECTION 1. That ten days before the convening of any civil or criminal term of the Superior Court of Orange County the clerk of said court shall make out a calendar for the first five days of a one-week term and the first ten days of a two weeks term; that said cases shall be placed upon the calendar in the following order: (1) Cases in which the defendants have been bound over by inferior courts and are in jail in default of bail; (2) all other cases in which the defendants are in jail; (3) all cases in which defendants are not in jail; (4) *sci fa* docket and forfeited recognizances; that immediately upon the completion of the calendar the clerk shall have the same printed, giving the name of the defendant, the offense charged and the day of the week and month upon which the case is set for trial, and shall mail a copy of said printed calendar to the solicitor of the district, and upon request, deliver a copy each to the officers of the court, and to the attorneys practicing at the Orange County bar.

Time for preparation of calendar.

Calendar for one week term.

Calendar for two weeks term.

Order of cases.

Cases from inferior courts and defendants in jail.

All other jail cases.

Cases where defendants not in jail.

Sci fa dockets and forfeited recognizances.

Calendar to be printed.

Details to be printed.

Copy to solicitor.

Copy on request to court officers.

Solicitor to have bills prepared.

Presentation to grand jury.

Attendance of grand jury.

Order of trial.

Continuance for term unless by order of court.

Recognizance of defendants and witnesses at criminal terms.

Day when attendance required.

Appearance not proved before trial day.

Pay of State's witnesses.

Proviso: payment by county when case not pressed or not a true bill found.

Proviso: attendance and pay of witnesses in civil actions.

Application of act as to capital felonies.

Cases docketed after formation of calendar.

Civil cases docketed and heard as filed.

Postponement for cause.

Justices to report within 15 days.

County commissioners to pay expense.

SEC. 2. That it shall be the duty of the solicitor of the district to have all bills for each day's calendar prepared and present the same to the grand jury upon the opening of court each day of the term except Monday of the first week of the term, when they shall be prepared and presented to the grand jury immediately upon the completion of the charge of the court.

SEC. 3. That the grand jury shall be required to be in attendance at each term of the criminal court until they have finished all matters presented to them by the solicitor and the court.

SEC. 4. That cases shall be tried in the order in which they are on the calendar. If for sufficient reason the State or defendant is not ready for trial at the time the case is reached, the same shall be continued for the term unless otherwise set for trial by the court.

SEC. 5. That the defendant and witnesses recognized to appear at any criminal term shall in the recognizance be ordered to appear on the first day of the term, as now provided by law, but, in fact shall not be required to appear until the day on which the case is set for trial, and no witness shall prove for attendance prior to the day on which the case is set on the calendar, and the State's witnesses shall receive one dollar and a half per day and mileage at the rate of ten cents per mile one way from the day the case is set for trial on the calendar until discharged: *Provided*, that should the case be nol prossed or not a true bill found by the grand jury, then the said State's witnesses shall be allowed to prove their attendance and shall be paid for their services by the county: *Provided, further*, that all witnesses summoned in a civil action shall be required to appear on the day on which the case is set for trial and shall receive pay for each day thereafter as provided herein, to be paid as now provided by law for the paying of witnesses in civil actions.

SEC. 6. That the provisions in this act shall not apply to capital felonies except as to the attendance of witnesses.

SEC. 7. That the cases docketed in the Superior Court after the formation of the calendar shall stand for trial at the next term and all civil cases shall be docketed as filed and be heard as filed, or, if for good cause shown to the court such cases cannot be tried then other cases may be tried which have been filed thereafter, in the discretion of the court.

SEC. 8. That all justices of the peace of Orange County shall within fifteen days after the trial of any cause, either civil or criminal, forward the original papers, with their judgments, to the clerk of the Superior Court.

SEC. 9. That the County Commissioners of Orange County shall pay all expenses incurred by the clerk in carrying out the provisions of this act.

SEC. 10. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

CHAPTER 113

AN ACT TO AMEND SECTION 218 (c) OF VOLUME III OF THE CONSOLIDATED STATUTES RELATING TO THE METHOD OF LIQUIDATING BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That two hundred and eighteen (c) of volume three of the Consolidated Statutes, the same being section seventeen of chapter four of the Public Laws of the session of one thousand nine hundred and twenty-one be, and the same is hereby, amended and reenacted to read as follows:

"218(c) (1). *Liquidation of banks.* Whenever any State bank shall neglect or refuse for a period of sixty days to make a report to the Corporation Commission, as it may demand, or shall, after demand under seal of the Corporation Commission fail, neglect or refuse to comply with any of the rules, regulations or requirements of the Corporation Commission, or the provisions of the banking law, or if at any time the Chief State Bank Examiner shall find a bank subject to the supervision of the Corporation Commission, in an insolvent, unsafe or unsound condition to transact the business for which it was organized, or in an unsafe, or unsound condition to continue its business, or if such institution shall neglect or refuse to correct any irregularity which may be called to the attention of the president, cashier or board of directors, by the Chief State Bank Examiner, or any of his assistants; then, in either of such events, the Corporation Commission, through the Chief State Bank Examiner, or any duly authorized agent of the Corporation Commission, appointed under seal of the commission, shall forthwith take possession of such bank, and all of its assets and business and shall retain possession thereof until such bank shall be authorized by the Corporation Commission to resume business, or its affairs shall be fully liquidated as herein provided, or possession thereof shall have been surrendered under order of a judge of the Superior Court under the provisions of this section.

Liquidation of banks.
Facts authorizing corporation commission to take possession of bank.

Possession retained until bank authorized to resume business.
Or be fully liquidated.
Or possession surrendered by order of court.

(2) "Any bank may place its assets and business under the control of the Corporation Commission for liquidation by resolution of a majority of its directors upon notice to the said Voluntary liquidation.

Possession retained until bank authorized to resume business.

Or fully liquidated.

Surrender of assets to corporation commission on general assignment.

Bank in possession of corporation commission on suspension of business.

Notice of seizure of bank to court.

Notice to state reason for seizure.

Notice equivalent to summons and complaint.

Service not necessary.

Date of seizure.

Assets and property vested in corporation commission.

Bar to attachment or legal proceedings.

Liens not acquired.

Transfers or assignments void. Corporation commission substituted in pending actions.

Notice to banks, corporations and persons holding assets of bank.

Liens not to accrue after seizure.

Chief State Bank Examiner, and, upon taking possession of said bank, the Chief State Bank Examiner, or duly appointed agent, shall retain possession thereof until such bank shall be authorized by the Corporation Commission to resume business or until the affairs of said bank shall be fully liquidated as herein provided, and no bank shall make any general assignment for the benefit of its creditors save and except by surrendering possession of its assets to the Corporation Commission, as herein provided. Whenever any bank for any reason shall suspend operations for any length of time, said bank shall, immediately upon such suspension of operations, be deemed in the possession of the Corporation Commission and subject to liquidation hereunder.

(3) "When the Corporation Commission, through the Chief State Bank Examiner, or duly appointed agent, shall take possession of any bank under paragraph (1) or (2) hereof, he shall, within forty-eight hours, file with the Clerk of the Superior Court in the county where said bank is located, a notice of his action which shall state the reason therefor; and such notice shall be deemed the equivalent of a summons and complaint against said bank in an action in the Superior Court except that it shall not be necessary to make service thereof, and the taking possession of any bank shall thereupon date from the time when such authority was exercised and from and after such time all assets and property of such bank, of whatever nature shall be deemed to be in possession of the Corporation Commission, and the exercise of such authority shall operate as a bar to any attachment, or other legal proceeding, against such bank or its assets and, after such exercise of authority, no lien shall be acquired, in any manner binding or affecting any of the assets of such bank and every transfer or assignment made thereafter by such bank, or by its authority, of the whole or any part of its assets, shall be null and void; and the Corporation Commission shall be substituted in place of the bank in all actions in the State of Federal Courts, pending at the time of the exercise of such authority.

(4) "On taking possession of the assets and business of any bank, as in this section authorized by the Corporation Commission, the Chief State Bank Examiner, or duly appointed agent, shall forthwith give notice, by mail or otherwise, of such action to all banks or other persons or corporations holding, or having in possession, any assets of such bank. No bank or other person or corporation shall have a lien or charge for any payment, advance or clearance made, or liability incurred against any of the assets of said bank after possession has been taken as provided under this section, except as herein after provided.

(5) "After the Corporation Commission has taken possession of any bank, it may permit such bank to resume business upon such conditions as may be approved by the Chief State Bank Examiner, but such conditions shall be fully stated in writing and a copy thereof shall be filed with the clerk of the Superior Court in the action pending against said bank.

Permission to resume business.

Conditions to be in writing.
Copy to be filed with clerk of court.

(6) "Whenever any bank, of whose assets and business the Corporation Commission has taken possession as aforesaid, except where possession is taken under paragraph (2) hereof, shall deem itself aggrieved thereby, it may, at any time within ten (10) days after the filing of the notice with the clerk of the Superior Court, file an answer to said notice and may also upon notice to the Corporation Commission, apply to the resident or the presiding judge of the district for an injunction to enjoin further proceedings by the said Corporation Commission, and the said judge may cite the said Corporation Commission to show cause within ten days thereafter why further proceedings should not be enjoined, and after hearing the allegations and proof of the parties with respect to the condition of said bank, may dismiss such application for injunction or may enjoin further proceedings under this section by the Corporation Commission or Chief State Bank Examiner. If the judge shall enjoin further action of the Corporation Commission and permit the reopening of the bank, he shall have authority to require of the bank such surety bond as he may deem necessary to insure its solvency, payable to the Corporation Commission for the sole benefit of the general creditors of the bank, and upon such terms as said judge may deem proper. Either party shall have the right to appeal to the Supreme Court as in other actions.

Remedy by bank for seizure.

Answer to notice of seizure.

Application for injunction.

Citation on corporation commission to show cause.

Remedy by dismissal or injunction.

Judge may require bank to give surety bond.

Bond to corporation commission for use of creditors of bank.

Right of appeal.

(7) "Upon taking possession of the assets and business of any bank by the Corporation Commission, the Chief State Bank Examiner, or the duly appointed agent, is authorized to collect all moneys due such bank, and to do such other acts as are necessary to conserve its assets and property, and shall proceed to liquidate the affairs thereof, as hereinafter provided. The Chief State Bank Examiner, or the duly appointed agent, shall collect all debts due and claims belonging to such bank, by suit, if necessary; and, by motion in the pending action, and upon authority of an order of the presiding or resident judge of the district may sell, compromise or compound any bad or doubtful debt or claim, and may upon such order, sell the real and personal property of such bank on such terms as the order may provide or direct, except that, where the sale is made under power contained in any mortgage or lien bond or other paper wherein the title is retained for sale and the terms of sale set out, sale may be made under said authority.

Collection of money.

Proceed to liquidation.

Collections of debts and claims.

Authorize for sale or compromise of debts and claims.

Sale of real and personal property.

Sales made under authority of mortgage.

Bank or persons
may be heard.

Order in discretion
of judge.

Chief State bank
examiner to give
bond.

Surety on bond.

Condition of bond.

Penalty of bond.

Minimum.

Hearing as to
bond.

Judge may fix
bond.

Inventory to be
filed within 30
days.

Copy filed with
clerk of superior
court.

Copy filed in bank
and open for inspec-
tion.

Proviso: bank not
to be kept open
without necessity.

Notice for filing
claims.

Time for filing
claims.

Copies mailed to
creditors.

Evidence of mail-
ing of notice.

Power to reject
claims.

Notice of rejection.

Affidavit of service
of notice.

Upon the motion made, the bank or any person interested, may be heard, but the judge hearing the motion shall enter his order as in his discretion will best serve the parties interested.

(8) "Upon taking possession of any bank, the Chief State Bank Examiner, or the duly appointed agent, shall execute and file a bond payable to the State of North Carolina, with some surety company as surety thereon, with the clerk of the Superior Court of the county where the bank is located, conditioned upon the faithful performance of all duties imposed by reason of the liquidation of such bank by the said Chief State Bank Examiner, or the duly appointed agent, or any agent or assistant assisting in the liquidation of the said bank, the penal sum of said bond to be fixed by order of the Corporation Commission, which in no case shall be less than five thousand (\$5,000) dollars. Any person interested, by motion in the pending action, shall be heard by the resident or presiding judge as to the sufficiency of the bond; the judge hearing the motion may thereupon fix the bond.

(9) "Within thirty days after the filing of the notice of the taking possession of any bank in the office of the clerk of the Superior Court, the Chief State Bank Examiner, or the duly appointed agent, shall make and state an inventory of the assets and liabilities of the said bank, and shall file one copy thereof with the clerk of the Superior Court in the pending action and shall keep one copy on file in the said bank. Such inventory shall be open for inspection during the usual banking hours, *provided*, that nothing herein shall require said bank to remain open unnecessarily.

(10) "Notice shall be given by advertisement for four weeks in a newspaper published in said county; if no newspaper is published in said county, then in some newspaper having a general circulation in said county, calling on all persons who may have claims against the bank to present the same to the Corporation Commission at the office of the bank, and within the time to be specified in the notice, not less, however, than ninety (90) days from the date of the first publication. A copy of this notice shall be mailed to all persons whose names appear as creditors upon the books of the bank. Affidavit by the Chief State Bank Examiner, or agent mailing the notice, to the effect that said notice was mailed shall be conclusive evidence thereof.

(11) "If the Chief State Bank Examiner, or the duly appointed agent, doubts the justice and validity of any claim or deposit, he may reject the same and serve notice of such rejection upon the claimant or depositor, either personally or by registered mail, and an affidavit of the service of such notice shall be filed in the office of the Clerk of the Superior Court

in the pending action, and shall be conclusive evidence of such notice. Any action or suit upon such claim so rejected must be brought by the claimant against the Corporation Commission in the proper court of the county in which the bank is located within ninety days after such service, or the same shall be barred. Objections to any claim or deposit not rejected by the Chief State Bank Examiner, or the duly appointed agent, may be made by any person interested by filing such objection in the pending action and by serving a copy thereof on the Chief State Bank Examiner, or duly appointed agent, and the Chief State Bank Examiner or duly appointed agent, after investigation, shall either allow such objection and reject the claim or deposit, or disallow the objection. If the objection is not allowed and the claim or deposit not rejected, the Chief State Bank Examiner, or the duly appointed agent, shall file a notice to this effect in the pending action; and within ten days thereafter, the person filing objection by motion in the pending action, a copy of which notice shall be served upon the person whose claim or deposit is objected to, may present to the court the question of the validity of said claim or deposit; and the questions of law and issues of fact shall thereupon be determined as in other civil actions.

(12) "Upon the expiration of the time fixed for presentation of claims, the Chief State Bank Examiner, or the duly appointed agent, shall make a full and complete list of the claims presented and of the deposits as shown, including and specifying any claims or deposits which have been rejected by him, and shall file one copy in the office of the Clerk of the Superior Court in the pending action, and shall keep one copy on file with the inventory in the office of the bank for examination. Any claim which may be presented after the expiration of the time fixed for the presentation of claims in the notice hereinbefore provided, shall, if allowed, share pro rata in the distribution only of those assets of the bank in the hands of the Corporation Commission, and undistributed at the time the claim is presented: *Provided*, that when it is made to appear to the judge of the Superior Court, resident or presiding in the county, that the claim could not have been filed within said period, said judge may permit those creditors or depositors who subsequently file their claim to share as other creditors.

(13) "After the expiration of thirty days from the date of the filing of the notice of the taking possession of any bank, in the office of the Clerk of the Superior Court, the Corporation Commission may levy an assessment equal to the stock liability of each stockholder in the bank, and shall file a copy of such levy in the office of the Clerk of the Superior Court,

Action on claim rejected within 90 days.

Objections to claims to be filed in pending action.

Copy to be served.

Action by chief State bank examiner.

Chief State bank examiner to file notice of disallowance of objection.

Question to court of validity of claim or deposit.

Determination of question.

List of claims presented and deposits shown.

Specification of registered claims and deposits.

Copy for clerk of superior court.

Copy kept on file.

Claims presented after time fixed to show pro rata in assets not distributed when claim presented.

Proviso: judge may present claims filed after expiration of time to show pro rata.

Assessment on stockholders.

Assessment of stock liability.

Copy of levy to clerk of superior court.

Copy to be recorded and indexed as judgment.

Force and effect as of judgment.

Assessment due immediately.
Execution.
Actions against non-resident stockholders.
Right of appeal.

Determination of issue raised by appeal.
Relief from lien pending appeal.

Rights of levy and assessments not to affect other rights.

Collections under levy available as general assets.

Proviso: surplus applied pro rata to repayment of stockholders.

Declaration of dividends.

Dividend declared when.

Funds sufficient to pay 10% of all claims for dividends.
Disputed claims and deposits considered.
Dividends not paid until final determination.
Order of preference in distribution.
Taxes and fees due corporation commission.

which shall be recorded and indexed as judgments, and shall have the force and effect of a judgment of the Superior Courts of this State; and the same shall become due and payable immediately, and if not paid execution may at the instance of the Corporation Commission issue against the stockholder delinquent, and actions on said assessment may be instituted against any non-resident stockholders in the same manner as other actions against non-residents of the State. Any stockholder may appeal to the Superior Court from the levy of assessment; the issue raised by the appeal may be determined as other actions in the Superior Court. At any time before the determination of said appeal such stockholder may petition the resident or presiding judge to relieve his property of the lien, pending the determination of the question raised by said appeal; and such relief may be granted in the discretion of the judge hearing the petition and upon such terms as he may fix. The rights of levy and assessment herein given shall not affect the right of the Corporation Commission to enforce the liability of legal or equitable owners of stock not named in the certificate and the liability transferors of stock as provided in section two hundred and nineteen (d). All sums collected under the levy shall become immediately available as general assets of the bank for distribution as other assets; *Provided, however*, that whenever the expenses of liquidation have been paid and all of the liabilities to depositors and other creditors shall have been discharged, the money then remaining in the hands of the Corporation Commission shall be applied pro rata to the repayment of the amounts paid in by the stockholders.

(14) "At any time after the expiration of the date fixed by the Chief State Bank Examiner, or the duly appointed agent, for the presentation of claims against the bank, and from time to time thereafter, the Corporation Commission, out of the funds in its hands, after the payment of expenses and priorities, may declare and pay dividends to the depositors and other creditors of such bank in the order now or hereafter provided by law; and a dividend shall be declared when and as often as the funds on hand subject to the payment of dividends shall be sufficient to pay ten (10) per centum of all claims entitled to share in such dividends. In paying dividends and calculating the same, all disputed claims and deposits shall be taken into account, but no dividend shall be paid upon such disputed claims and deposits until the same shall have been finally determined. The following shall be the order and preference in the distribution of the assets of any bank liquidated hereunder: (1) Taxes and fees due the Corporation Commission for examination or other

services; (2) wages and salaries due officers and employees of the bank, for a period of not more than four months; (3) expenses of liquidation; (4) certified checks and cashier's checks in the hands of a third party as a holder for value and amounts due on collections made and unremitted for or for which final actual payment has not been made by the bank; (5) amounts due creditors other than stockholders. The word 'asset' used herein shall not be deemed to include bailments or other property to which such banks has no title. *Provided*, that when any bank, or any officer, clerk, or agent thereof, receives by mail, express or otherwise, a check, bill of exchange, order to remit, note, or draft for collection, with request that remittance be made therefor, the charging of such item to the account of the drawer, acceptor, indorser, or maker thereof, or collecting any such item from any bank or other party, and failing to remit therefor, or the non-payment of a check sent in payment therefor, shall create a lien in favor of the owner of such item on the assets of such bank making the collection, and shall attach from the date of the charge, entry or collection of any such funds. A statement of all dividends paid shall be filed in the office of the clerk of the Superior Court in the pending action, and said statements shall show the expenses deducted and the disputed claims and deposits considered in determining said dividend.

(15) "All funds collected by the Corporation Commission in liquidating any bank shall be deposited from time to time in such bank or banks as may be selected by it and shall be subject to the check of the Chief State Bank Examiner in the name of the Corporation Commission. No funds shall be deposited, however, except upon such terms as will return interest on the net average sum on deposit at a rate of not less than three (3) per centum per annum.

(16) "The Corporation Commission, for the purpose of liquidating banks, as herein provided, shall, with the approval of the resident or presiding judge at a regular term in the county in which the proceeding is pending, employ such local attorneys and procure such expert accountants and other experts, assistant examiners and clerks, as may be necessary to properly liquidate and distribute the assets of said banks, and shall fix the compensation for all such agents, attorneys, accountants, assistant examiners, clerks, and shall pay the same out of the funds derived from the liquidation of the assets of said banks: *Provided*, that all expenditure for the purpose shall be approved by the resident or presiding judge in the pending action. The charges which may be necessary for the payment of such attorneys, agents, accountants, assistant ex-

Wages and salaries for not more than four months.

Expenses of liquidation.

Certified checks and cashier's checks for amounts due on collections.

Amounts due creditors other than stockholders. Asset defined.

Proviso: collections for third persons a lien in favor of owner.

Attachment of lien.

Statement of dividends to be filed.

Statement to show expenses deducted and disputed claims and deposits considered.

Deposit of funds collected.

Checks on deposits.

Interest on deposits.

Employment of local attorneys.

Expert accountants and other experts and assistant examiners and clerks.

Compensation.

Payment.

Proviso: expenditures to be approved by judge.

Charges lien on assets of bank.

aminers, clerks and employees shall be a proper charge and lien on the assets of such bank until paid.

Unclaimed dividends held in trust.

Money paid over on evidence of right.

Motion to court in cases of doubtful or conflicting claims.

Issues of fact to be submitted to jury.

Application of interest on unclaimed dividends.

Balance to credit of corporation commission.

Report to be filed by corporation commission if assets not more than sufficient to pay depositors and creditors.

Effect of filing report.

Action by corporation commission after full settlement.

Call for meeting of stockholders.

Notice of meeting.

Copies of notice to be mailed to stockholders.

(17) "The unclaimed dividends remaining in the hands of the Corporation Commission for six months after the order for final distribution shall be held in trust for the several depositors and creditors of the liquidated bank; and the money so held by it shall be paid over to the persons respectively entitled thereto as and when satisfactory evidence of their right to the same is furnished. In case of doubtful or conflicting claims the Corporation Commission shall have authority to apply to the Superior Court of the county, by motion in the pending action, for an order from the resident or presiding judge of the Superior Court directing the payment of the money so claimed. When issues of facts are raised by said motion, the same may, upon request of any claimant, be submitted to the jury for determination as other issues of fact are determined. The interest earned on the unclaimed dividend so held shall be applied toward defraying the expenses incurred in the distribution of such unclaimed dividends. The balance of interest, if any, shall be deposited and held as other funds of the banking department to the credit of the Corporation Commission.

(18) "If the assets of any bank when fully collected by the Corporation Commission are not more than sufficient to pay the depositors and creditors of said bank, the Corporation Commission after it shall have fully distributed as herein provided the sums so collected, then it shall cause to be filed in the office of the Clerk of the Superior Court in the pending action a full and complete report of all its transactions in said liquidation; and the filing of such report shall act as a full and complete discharge of the Corporation Commission from all further liabilities by reason of the liquidation of the bank.

(19) "Whenever the Corporation Commission shall have paid all the expenses of liquidation and shall have paid to each and every depositor and creditor of such bank, whose claims shall have been duly proven and allowed, the full amount of such claims, and shall have made proper provision for unclaimed and unpaid deposits and disputed claims and deposits, and shall have in hand other assets of said bank, it shall, through the Chief State Bank Examiner, call a meeting of the stockholders of said bank by giving notice thereof by publication once a week for four weeks in a newspaper published in said county, or if no newspaper is published in said county, then in a newspaper having general circulation in said county, and by mailing a copy of such notice to each stockholder addressed to him at his address as the same shall appear upon the books of the bank. Affidavit of the officer mailing the

notice herein required and of the printer as to the publication shall be conclusive evidence of notice hereunder. At such meeting any stockholders may be represented by proxy and the stockholders shall elect, by a majority vote of the stock present, an agent or agents who shall be authorized to receive from the Corporation Commission all the assets of said bank, then remaining in its hands; and the Corporation Commission shall cause to be transferred and delivered to the said agent, or agents, all such assets of said bank. The Corporation Commission shall thereupon cause to be filed in the office of the clerk of the Superior Court in the pending actions a full and complete report of all its transactions, showing the assets of said bank so transferred, together with the name of the agent or agents receipting for the same; and the filing of such report shall act as a full and complete discharge of the Corporation Commission from all further liabilities by reason of the liquidation of the bank. Such agent, or agents, shall convert the assets coming into his hands, or their hands, into cash, and shall make distribution to the stockholders of said bank as herein provided. Said agent, or agents, shall file semi-annually a report of all transactions with the Superior Court of the county in which the bank is located, and with the Corporation Commission, and shall be allowed for such services such fees not in excess of five per cent, as may be fixed by the court. In case of death, removal or refusal to act, of any agent or agents elected by the stockholders, the Corporation Commission shall, upon report of such action on the part of such agent or agents to the Superior Court of the county in which the bank is located, turn over to said Superior Court for the stockholders of said bank, all the remaining assets of the bank, file its report and be discharged from any and all further liability to the stockholders as herein provided. Said assets, when turned over to the Superior Court hereunder, shall remain in the hands of the Superior Court until such time as, by order of Court or by action of the stockholders, distribution shall be provided for.

(20) "The Corporation Commission shall file, as a part of its annual report to the Governor, a list of the names of the banks so taken possession of and liquidated; and the Chief State Bank Examiner shall, from time to time, compile and make available for public inspection, reports showing the condition of each and all the banks so taken possession of; and the annual report of the Corporation Commission shall show the sum of unclaimed and unpaid deposits, with respect to each bank and shall show all depositories of all sums coming into the hands of the Corporation Commission under the provisions of this section.

Evidence of notice.

Representation.

Agents for receipt of undivided assets.

Transfer of assets to agents.

Corporation commission to file full and complete report.

Filing of report discharge of corporation commission.

Agents to collect assets and make distribution.

Agent to file semi-annual reports.

Allowance.

On death, removal or failure of agent to act.

Assets turned over to court.

Commission to file report and be discharged of liability.

Assets to remain in hands of court until distribution.

List of banks listed to be part of annual report.

Reports to be compiled and made public by chief bank examiner.

Items in annual report of corporation commission.

Pay for services
of corporation
commission.

Expenses prior lien
on assets of bank.

Rules for fixing
expense.

Banks not liquidat-
ed in other manner.

Application of act.

Repealing clause.

(21) "The Corporation Commission, for its services rendered in connection with the liquidation of banks hereunder, shall be entitled to actual expenses incurred in connection with the liquidation of each bank, including therein a reasonable sum for the time of the bank examiners and other agents of the Corporation Commission, which expenses shall be a prior lien on the assets of such bank so liquidated until paid in full; and the Corporation Commission shall have authority to prescribe reasonable rules and regulations for fixing such expenses.

(22) "No bank created under the banking act or the industrial banking act, and under the supervision of the Corporation Commission, shall be liquidated in any other way or manner than that provided herein."

SEC. 2. The applicable provisions of this act shall apply to all banks which on the date of the ratification of this act have suspended operations or are in the process of liquidation but for which no permanent receiver has been appointed by the court.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 114

AN ACT TO AMEND CHAPTER 103, ARTICLE 2, SECTION 6175 OF CONSOLIDATED STATUTES, VOLUME 2, INCLUDING THE CASWELL TRAINING SCHOOL UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

Section, chapter
and article
amended.

Superintendent to
notify sheriff.

Sheriff to take and
return person
escaped.
Return at expense
of county.

Repealing clause.

SECTION 1. That chapter one hundred and three, article two, section six thousand one hundred and seventy-five be and the same is hereby amended by including under said section six thousand one hundred and seventy-five the Caswell Training School, to provide that the superintendent of the Caswell Training School may notify the sheriff within whose county any person sent from the Caswell Training School on probation, or escaped therefrom, may be found, and thereupon it shall be the duty of such sheriff forthwith to take such person and return him to said Caswell Training School at the expense of the county of the settlement of the patient.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall become effective immediately upon its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 115

AN ACT TO AMEND CHAPTER 107 OF THE PUBLIC LAWS, EXTRA SESSION OF 1924, RELATING TO MUNICIPAL IMPROVEMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and seven of the Public Laws, Extra Session of nineteen hundred and twenty-four, relating to municipal improvements, be amended by striking out all of section one after the words "signed by" in line eleven of said section and by inserting in lieu thereof the following:

"The owners of a majority of the street frontage to be assessed within said district shall be filed with the governing body of the municipality": *Provided, further*, that for the purpose of this section the word "owners" shall be considered to mean the owners of a life estate or estate by the entirety or the estate of inheritance, and shall not include mortgagees, trustees of a naked trust, trustees under deeds of trust to secure the payment of money, lienholders, or persons having inchoate rights of courtesy or dower, and that the owners of undivided interests in any land shall be deemed and treated as one person, and such land shall be sufficiently signed for when the petition is signed by the owner or owners of a majority in amount of such undivided interest: *Provided, further*, that the owner of a leasehold estate of ninety-nine years or longer shall be deemed to be the owner within the meaning of this section: *Provided, further*, that the governing bodies of municipality and the officers, trustees, or boards of all incorporated or unincorporated bodies in whom is vested the right to hold and dispose of real property shall have the right by authority duly given to sign such petition. The determination of the governing body upon the sufficiency of the petition shall be final and conclusive.

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 116

AN ACT TO ENABLE THE GOVERNOR TO REMOVE JUSTICES OF THE PEACE FOR CERTAIN CAUSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and sixty-eight of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended to read as follows:

Law amended.

Requirements petition.

Proviso: "owners" defined.

Owners of undivided interest treated as one person.

Owners of majority interest competent to sign.

Proviso: owner of leasehold estate.

Proviso: signatures of municipalities and corporations.

Determination of sufficiency conclusive.

Section amended.

Power of appointment.

Number.

Term of office.

To be qualified.

Governor to issue commission.

Certificate of commission to be deposited and filed. Qualifications noted.

Commission revocable for cause.

Notice of revocation to clerk of superior court.

Notice to remove justice.

Acting as justice after removal misdemeanor.

Punishment.

SEC. 2. The governor may, from time to time, at his discretion, appoint one or more fit persons in every county to act as justices of the peace, who shall hold their office for four years from and after the date of their appointment; and, on exhibiting their commission to the clerk of the Superior Court of the county in which they are to act, shall be duly qualified by taking before said clerk an oath of office and the oaths prescribed for other officers. The governor shall issue to each justice of the peace so appointed a commission, a certificate of which shall be deposited with the clerk of the court and filed among the records, and he shall note on his minutes the qualifications of the justice of the peace.

SEC. 3. Any commission so issued by the Governor or his predecessor shall be revokable by him in his discretion upon complaint being made against such justice of the peace and when he shall be satisfied that the interest of the public will be best served by the revocation of said commission.

SEC. 4. That whenever the Governor shall have revoked the commission of any justice of the peace appointed by him, or his predecessor in office, it shall be his duty to file with the clerk of the court in the county of such justice of the peace a copy of said order and mail a copy of same to said justice of the peace.

SEC. 5. That any person holding himself out to the public as a justice of the peace, or any person attempting to act in such capacity after his commission shall have been revoked by the Governor, shall be guilty of a misdemeanor and upon conviction be punishable in the discretion of the court, as provided for in other misdemeanors.

SEC. 6. That this act shall become effective from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 117

AN ACT TO ENABLE THE GOVERNOR TO REMOVE NOTARIES PUBLIC FOR CAUSE.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section three thousand one hundred and seventy-two of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended to read as follows:

Power of appointment.

SEC. 2. The Governor may, from time to time, at his discretion, appoint one or more fit persons in every county to act as notaries public, and shall issue to each a commission. They

shall hold their office for two years from and after the date of their appointment. Term of office.

SEC. 3. Any commission so issued by the Governor or his predecessor, shall be revokable by him in his discretion upon complaint being made against such notary public and when he shall be satisfied that the interest of the public will be best served by the revocation of said commission. Commission revocable for cause.

SEC. 4. That whenever the Governor shall have revoked the commission of any notary public appointed by him, or his predecessor in office, it shall be his duty to file with the clerk of the court in the county of such notary public a copy of said order and mail a copy of same to said notary public. Notice of revocation.

SEC. 5. That any person holding himself out to the public as a notary public, or any person attempting to act in such capacity after his commission shall have been revoked by the Governor, shall be guilty of a misdemeanor and upon conviction be punishable in the discretion of the court, as provided for in other misdemeanors. Pretense of being notary or acting as notary.
Misdemeanor.
Punishment.

SEC. 6. That this act shall become effective from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 118

AN ACT TO AMEND CHAPTER 9, PUBLIC LAWS, SPECIAL SESSION OF 1924, RELATING TO THE COURTS OF HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, of chapter nine, of the Public Laws, of the Special Session of 1924, be and the same is amended by striking out the words "fourteenth Monday after first Monday in September," in lines sixth and seventh, and inserting in lieu thereof the following words, to-wit: "Twelfth Monday after the first Monday in September." After the word "only" in line seven, add the following words, "For this term of court the Governor is hereby directed to appoint a judge to hold the same from among the regular or emergency judges." Law amended.
Term changed.
Governor directed to appoint judge.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 119

AN ACT TO AMEND SECTION 4161 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section four thousand one hundred and sixty-one (4161) of article five, chapter eighty-one of the Consolidated Statutes, be amended by adding after the word "debts" in the fifth line and before the word "until" the following: and payment of all taxes and debts that are a lien upon the property of the decedent, as may be allowed by order of the clerk of the Superior Court.

Payments pending caveat.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 120

AN ACT TO REQUIRE AUTOMOBILES TRAVELING SIDE ROADS TO STOP BEFORE ENTERING MAIN HIGHWAYS.

The General Assembly of North Carolina do enact:

Crossing or attempting to cross highway without stop forbidden.

SECTION 1. That no person operating any motor vehicle upon any path, private or public road shall cross or attempt to cross, enter upon, or attempt to enter upon any hard-surfaced or improved highway intersecting the said path or road without first coming to a full stop; *provided*, that this shall not apply to any road entering upon or crossing such hard-surfaced or improved highway unless the road governing authority (whether State or county) controlling such highway shall erect on such road at a point one hundred or more feet from the point of entrance into said highway, a signboard not less than four feet from the ground on the right side of the road, twenty-four inches by twenty-four inches outside measurement, which shall be painted of yellow background with word "Stop" in black letters eight inches high, to insure warning of the proximity of the crossing and notice to stop said motor vehicle.

Proviso: erection of sign to make provision effective.

Regulations of town and cities.

SEC. 2. That this act shall not interfere with the regulations prescribed by towns and cities.

Failure to stop not *per se* negligence.

SEC. 3. That no failure so to stop, shall be considered contributory negligence *per se* in any action for injury to person or property; but the facts relating to such failure to stop may be considered with other facts in determining negligence.

SEC. 4. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined not more than ten dollars or imprisoned not more than ten days or both in the discretion of the court.

Misdemeanor.

Punishment.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 121

AN ACT TO AMEND SECTION 1179 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PAYMENT OF DIVIDENDS BY CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand one hundred and seventy-nine of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the period after the word "chapter" in line five of said section and placing in lieu thereof a semicolon, and adding the following: "*Provided*, a public-service corporation may declare and pay such dividends from the surplus or net profits arising from its business except when its debts, whether due or not, exceed three-fourths of its assets."

Section amended.

Proviso: dividends from surplus or net profits.

Exception.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 122

AN ACT TO REQUIRE THE REGISTRATION OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS AND TO REQUIRE THE PAYMENT OF FEES THEREUPON, AND TO PROVIDE FOR THE ISSUANCE OF CERTIFICATES OF TITLE THEREFOR, AND TO PREVENT THE TAKING, TRANSFER OF OR INJURY TO ANY VEHICLE WITHOUT THE CONSENT OF THE OWNER; TO PROVIDE FOR THE OFFICE OF VEHICLE COMMISSIONER AND A DEPARTMENT OF MOTOR VEHICLES AND THEIR POWER AND DUTIES HEREUNDER; TO PROVIDE PENALTIES FOR VIOLATIONS OF THIS ACT AND TO MAKE UNIFORM THE LAW RELATING TO THE SUBJECT MATTER OF THIS ACT.

The General Assembly of North Carolina do enact:

ARTICLE I

DEFINITION OF TERMS

- Definitions. SECTION 1. *Definitions.* The following words and phrases when used in this act shall for the purpose of this act have the meanings respectively ascribed to them in this section except in those instances where the context clearly indicates a different meaning:
- Vehicle. (a) "Vehicle." Device in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human power or used exclusively upon stationary rails or tracks.
- Motor vehicle. (b) "Motor Vehicles." Every vehicle, as herein defined, which is self-propelled.
- Motorcycle. (c) "Motorcycle." Every motor vehicle designed to travel on not more than three wheels in contact with the ground, except any such vehicle as may be included within the term "tractor" as herein defined.
- Truck tractor. (d) "Truck Tractor." Every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.
- Farm tractor. (e) "Farm Tractor." Every motor vehicle designed and used primarily as a farm implement for drawing plows, mowing machines and other implements of husbandry.
- Road tractor. (f) "Road Tractor." Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon independently or any part of the weight of a vehicle or load so drawn.

- (g) "Trailer." Every vehicle without motive power designed to carry property or passengers wholly on its own structure and to be drawn by a motor vehicle. Trailer.
- (h) "Semi-trailer." Every vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests upon or is carried by another vehicle. Semi-trailer.
- (i) "Specially constructed vehicle." Any vehicle which shall not have been originally constructed under a distinctive name, make, model or type by a generally recognized manufacturer of vehicles. Specially constructed vehicle.
- (j) "Essential parts." All integral parts and body parts, the removal, alteration or substitution of which will tend to conceal the identity or substantially alter the appearance of the vehicle. Essential parts.
- (k) "Reconstructed vehicle." Any vehicle which shall have been assembled or constructed largely by means of essential parts, new or used, derived from other vehicles or makes of vehicles of various names, models and types, or which, if originally otherwise constructed, shall have been materially altered by the removal of essential parts or by the addition or substitution of essential parts, new or used, derived from other vehicles or makes of vehicles. Reconstructed vehicle.
- (l) "Foreign vehicle." Every motor vehicle, trailer or semi-trailer which shall be brought into this state otherwise than in the ordinary course of business by or through a manufacturer or dealer and which has not been registered in this State. Foreign vehicles.
- (m) "Pneumatic tires." All tires inflated with compressed air. Pneumatic tires.
- (n) "Solid rubber tire." Every tire made of rubber other than a pneumatic tire. Solid rubber tires.
- (o) "Metal tires." All tires the surface of which in contact with the highway are wholly or partly of metal or other hard, non-resilient material. Metal tires.
- (p) "Motor vehicle fuels" are such fuels known as gasoline, benzine, naphtha, liberty fuel, and such other volatile and inflammable liquids produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene oil. Motor vehicle fuels.
- (q) "Person." Every natural person, firm, co-partnership, association or corporation. Person.
- (r) "Owner." A person who holds the legal title of a vehicle or in the event a vehicle is the subject of an agreement for the conditional sale or lease thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee or in the event a mortgagor of a vehicle is entitled to Owner.

- possession, then such conditional vendee or lessee or mortgagor shall be deemed the owner for the purpose of this act.
- Non-resident. (s) "Non-resident." Every person who is not a resident of this State.
- Manufacturer. (t) "Manufacturer." Every person engaged in the business of manufacturing motor vehicles, trailers or semi-trailers.
- Dealer. (u) "Dealer." Every person engaged in the business of buying, selling, distributing or exchanging motor vehicles, trailers or semi-trailers in this State and having an established place of business in this State.
- Dealer in motor vehicle fuels. (v) The term of "dealer in motor vehicle fuels" is hereby defined as any person or corporation who has in his, its, or their possession, for sale to the consumer, any gasoline, benzine, naphtha, liberty fuel, and such other volatile or inflammable liquids produced or compounded for operating or propelling motor vehicles as herein defined for use, distribution or sale in the State.
- Highway. (w) "Highway." Every way or place of whatever nature open to the use of the public as a matter of right for purposes of vehicular travel. The term "highway" shall not be deemed to include a roadway or driveway upon grounds owned by private persons, colleges, universities or other institutions.
- Department. (x) "Department." The vehicle department of this State acting directly or through its duly authorized officers and agents.
- Commissioner. (y) "Commissioner." The vehicle commissioner of this State.

ARTICLE II

VEHICLE COMMISSIONER

- Vehicle commissioner. *SEC. 2. The Commissioner of Revenue shall perform the duties of Vehicle Commissioner.* The Commissioner of Revenue is hereby designated as the Vehicle Commissioner of this State; and he shall have all powers and perform such duties as are herein imposed upon the Vehicle Commissioner.
- Commissioner of revenue designated as vehicle commissioner. *SEC. 3. Duties of Department and Vehicle Commissioner.*
- Department and officers to enforce act. (a) It shall be the duty of the department and all officers thereof to enforce the provisions of this act.
- Administrative rules. (b) The Vehicle Commissioner is hereby authorized to adopt and enforce such administrative rules and regulations and to designate and appoint such agents and deputies as may be necessary to carry out the provisions of this act and such agents and deputies are hereby given police power and authority throughout the State, to arrest without writ, rule, order or process any person in the act of violating or attempting to violate in his presence any of the provisions of this act, and are hereby made peace officers of this State for that purpose. He shall also pro-
- Agents and deputies. Police power. Arrests without writ or process. Peace officers.

vide suitable forms for applications, certificates of title and registration cards, license number plates, certificate holders, and all other forms requisite for the purposes of this act, and shall prepay all transportation charges thereon.

Provision of forms for applications. Certificates of title, registration cards, license number plates, certificate holders. Transportation charges. Officers.

SEC. 4. *Officers of department.* The Vehicle Commissioner shall maintain an office in Raleigh, North Carolina, and in such places in the State as he shall deem necessary properly to carry out the provisions of this act.

SEC. 5. *Accident statistics and reports.*

Accident statistics and reports.

(a) The Department shall prepare and may supply to police and sheriff's offices and other suitable agencies forms for accident reports calling for sufficiently detailed information to disclose with reference to a highway accident the cause, conditions then existing and the persons and vehicles involved.

(b) The department shall receive accident reports required to be made by law and shall tabulate and analyze such reports.

Receipt, tabulation and analysis of reports.

ARTICLE III

REGISTRATION AND CERTIFICATES OF TITLES OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

SEC. 6. *Owner to secure registration and certificate of title.*

Owner to secure registration and certificate of title.

(a) Every owner of a motor vehicle, trailer or semi-trailer intended to be operated upon any highway in this State shall, before the same is so operated, apply to the department for and obtain the registration thereof and a certificate of title therefor except as otherwise provided in this section and except the owner of any vehicle which is exempted by section seven and excepting also when an owner is permitted to operate a vehicle under the registration provisions relating to manufacturers, dealers and non-residents contained in sections sixteen and eighteen of this act. *Provided*, that where owner has made application for the registration thereof, such owner is permitted to operate until such license is obtained from the department for a period not exceeding ten days.

Exceptions.

Proviso: operation after application for license.

SEC. 7. *Exempt from registration.* Farm tractors, road rollers and road machinery temporarily operated or moved upon the highways need not be registered under this act.

Exemptions.

SEC. 8. *Application for registration and certificate of title.*

Application, registration and certificate of title.

(a) An owner shall make application upon the appropriate forms furnished or approved by the department for registration, also for a certificate of title, except that upon annual renewal of registration by an owner in possession of a certificate of title previously issued to him for such vehicle, no application need be made for a renewal of such certificate of title. The owner shall verify every application for a certificate of title before a person authorized to administer oaths, and officers and

Verification of application.

Officers and employees authorized to administer oaths.

Statement of title and liens.

Name and address of persons having interest.

Name and address to whom title to be delivered.

Description of vehicle.

Details of description.

Other information.

Specially constructed, reconstructed or foreign vehicle.

Vehicle registered outside of this State.

Evidence of lawful ownership.

Application to be filed.

Registration.

Registration number.

Under name of owner.
Numerically under engine and serial number and name of vehicle.

Registration card and certificate of ownership issued as separate document.

Certificate of title.

employees of the department designated by the commissioner are hereby authorized to administer oaths and it is their duty to do so without fee, for the purpose of this act.

(b) Every application for a certificate of title shall contain a statement of the applicant's title and of all liens or encumbrances upon said vehicle and the names and addresses of all persons having any interest therein and the nature of every such interest, and shall include the name and address of the person to whom the certificate of title shall be delivered by the department.

(c) Every application for registration or for a certificate of title shall obtain a brief description of the vehicle to be registered, including the name of the maker, the engine and serial number, whether new or used, and the last license number, if known and state issuing same, and upon the registration of a new vehicle the date of sale by the manufacturer or dealer to the person first operating such vehicle. The application shall contain such other information as may be required by the department.

(d) In the event that the vehicle for which registration or a certificate of title is applied is a specially constructed, reconstructed or foreign vehicle, such fact shall be stated in the application, and with reference to every foreign vehicle which has been registered theretofore outside of this State, the owner shall surrender to the department the certificate of title and registration card or other evidence of such former registration as may be in the applicant's possession or control or such other evidence as will satisfy the department that the applicant is the lawful owner or possessor of the vehicle.

SEC. 9. *Register of applicants to be kept by department.* The department shall file each application received, and when satisfied as to the genuineness and regularity thereof, and that the applicant is entitled thereto, shall register the vehicle therein described and the owner thereof in suitable books or on index cards as follows:

1. Under a distinctive registration number assigned to the vehicle and to the owner thereof hereinafter referred to as the registration number.

2. Alphabetically under the name of the owner.

3. Numerically and alphabetically under the engine and serial number and name of the vehicle.

SEC. 10. *Registration cards and certificates of title.*

(a) The department upon registering a vehicle and receiving an application for a certificate of title therefor shall issue to the owner a registration card and a certificate of title therefor as separate documents, but shall deliver the certificate of title to the person designated for that purpose in the application.

An owner upon receiving a registration card shall sign the usual signature or name of such owner with pen and ink in the space provided upon the face of such card.

Owner to sign registration card.

(b) The certificate of title shall contain upon the face thereof the date issued, the registration number assigned to the owner and to the vehicle, the name and address of the owner, also a description of the registered vehicle, including with reference to every new vehicle hereafter sold in this State the date of sale by the manufacturer or dealer to the person first operating such vehicle and such other statement of facts as may be determined by the department.

Contents of certificate of title.

Date of sale.

(c) The registration card shall contain upon the face thereof the date issued, the registration number assigned to the owner and to the vehicle, the name and address of the owner, also a description of the registered vehicle, and upon the reverse side a form for endorsement of notice to the department upon transfer of the vehicle.

Contents of registration card.

Form for endorsement of notice of transfer.

(d) The certificate of title shall contain a statement of the owner's title and of all liens or encumbrances upon the vehicle therein described and whether possession is held by the owner under a lease, contract of conditional sale or other like agreement. The certificate of title shall also contain upon the reverse side forms of assignment of title or interest and warranty thereof with space for notation of liens and encumbrances upon such vehicle at the time of a transfer. The charge for each certificate of title so issued shall be fifty cents.

Contents of certificate of title.

Forms for assignment of title or interest.

Space for notation of liens.

Charge for certificate of title.

(e) Every certificate of title issued hereunder shall be valid for the life of the vehicle so long as the owner to whom the same is issued shall retain legal title or right of possession of or to such vehicle, and such certificate need not be renewed annually or at any other time except upon a transfer of title or interest of the owner.

Certificate of title valid for life of vehicle.

Renewal upon transfer.

SEC. 11. *Release of lien or encumbrance shown on certificate of title.* An owner securing the release of any lien or encumbrance upon vehicle and shown upon the certificate of title issued therefor may exhibit the documents, evidencing such release and the certificate of title to the department, and the latter, when satisfied as to the genuineness and regularity thereof, shall issue to such owner either a new certificate of title in proper form or certify upon the face of the outstanding certificate of title as to the release of such lien or encumbrance.

Release of lien or encumbrance shown on certificate.

Certificate of release.

SEC. 12. *Registration card to be displayed in holder on instrument board of vehicle.*

(a) The registration card provided for herein may be either of paper or cardboard, the size, shape, and texture thereof to be selected by the department. The registration card issued for a vehicle required to be registered hereunder, shall be placed by

Material for registration card.

Registration card placed by department in holder or container.

Container to be stamped with number of number plate and registration card.

Name of State and year number.

Intent declared.

Price for registration card and holder and other fees.

Delivery to owner. Attachment to instrument board. Number plate attached to vehicle. Registration card subject to inspection.

Number plates to be furnished by department.

Number plates property of State. Authority to require return.

Requisites of number plates.

Size of plate, letters and numerals.

Number plate not transferable.

Not used on other vehicles.

Violation of act. Proviso: assignment on sale of motor vehicle.

the department at the time of issuance, in a holder or container that will protect the same and from which holder or container, the said registration card may be removed only by mutilating or destroying the registration card and without injuring or destroying such holder or container. Such container shall have stamped in the metal on the front thereof and placed upon any of its component parts, if desirable in the opinion of the department, the same registration number appearing upon the number plates and the registration card, together with the name of the State which may be abbreviated and the year number for which issued, it being intended by this act that registration card and container therefor, and number plates shall be issued only in sets all bearing the identical registration number.

(b) Upon the payment of fifty cents for such registration card and holder therefor, together with other fees due under this act, the holder herein provided with the registration card inserted therein in the form and manner prescribed, shall be delivered to the owner and forthwith attached to the instrument board of the vehicle at the same time that the corresponding number plate or plates for the year are attached to said vehicle. The registration card thus displayed in such holder shall be subject to inspection by any peace officer at any time.

SEC. 13. *Number plates to be furnished by department.*

(a) The department shall also furnish to every owner whose vehicle shall be registered one number plate for a motorcycle or semi-trailer and one number plate for every other motor vehicle and trailer. The number plates so furnished shall be the property of the State of North Carolina and the commissioner shall have authority to require the return to the department of all number plates upon termination of the local use thereof by the owner under this act.

(b) Every number plate shall have displayed upon it the registration number assigned to the vehicle and to the owner thereof, also the name of this State, which may be abbreviated, and the year number for which it is issued. Such plate and the required letters and numerals thereon, except the year number for which issued, shall be of sufficient size to be plainly readable from a distance of one hundred feet during daylight.

(c) A number plate when issued shall not be transferred from one vehicle to another and shall not be used by any person or upon any motor vehicle other than the motor vehicle to which it is assigned, and any use of said number plate by any person or persons in any manner not provided for in this act shall be a violation of the provisions of this act: *Provided, however,* that where a motor vehicle has been duly registered in the office of the commissioner, and the number plate assigned to said motor vehicle for the year, the owner of said motor vehicle to which

said number plate has been assigned may, upon the sale or exchange of said motor vehicle, transfer and assign the number plate assigned to said motor vehicle to the purchaser of said machine by registering such transfer in the office of the commissioner and by the payment of one (\$1.00) dollar which shall accompany said transfer of registration and upon said transfer the assignee of said number plate shall stand in the position of the original person in whose name such number plates were recorded.

Transfer fee.

SEC. 14. *Display of plates.*

Display of plates.

(a) Number plates assigned to trailer and to a motor vehicle other than a motorcycle shall be attached thereto, one in the rear. The number plate assigned to motorcycle or semi-trailer shall be attached to the rear thereof. Number plates shall be so displayed during the current registration year to determine whether plate belongs to car.

(b) Every number plate shall at all times be securely fastened to the vehicle to which it is assigned so as to prevent the plate from swinging and at a height not less than twelve inches from the ground, measuring from the bottom of such plate, in a place and position to be clearly visible, and shall be maintained free from foreign materials and in a condition to be clearly legible.

Manner of attachment of number plates to vehicle.

SEC. 15. *Transfer of title or interest.*

Transfer of title or interest.

(a) The owner of a vehicle registered under the foregoing provisions of this act, transferring or assigning his title or interest thereto, shall first remove the registration card from its container, thereby mutilating said registration card without injuring the container and shall endorse the name and address of the transferee upon the reverse side of the mutilated registration card issued for such vehicle and within five days shall forward such card together with container therefor, to the department. The owner shall also endorse an assignment and warranty of title in form approved by the department upon the reverse side of the certificate of title or execute an assignment and warranty of title of such vehicle with a statement of all liens or encumbrances thereon, which statement shall be verified under oath by the owner, who shall deliver the certificate of title to the purchaser or transferee at the time of delivering the vehicle, except that where a deed of trust, mortgage, conditional sale or title retaining contract is obtained from purchaser or transferee in payment of purchase price, or otherwise, the lien holder shall forward such certificate of title papers with said deed of trust, mortgage, conditional sale or title retaining contract, to the department: *Provided*, that the said Commissioner of Revenue shall, upon and after inspection of said chattel mortgages, notes,

Removal of registration card.

Endorsement.

Return to department.

Endorsement of assignment on certificate of title.

Or execution assignment with warranty of title.

Delivery of certificate of title.

Proviso; return of papers after inspection.

deeds of trust, etc., return same to the owner or owners thereof, within ten days after such inspection.

Transferee to write name and address on certificate of title and forward same with application for registration and certificate of title.

(b) The transferee shall thereupon write his name and address with pen and ink upon the certificate of title or assignment, and except as provided in the next subdivision of this section shall forward such certificate and assignment to the department with an application for the registration of such vehicle and for a certificate of title.

When transfer is to dealer.

(c) When the transferee of a vehicle is a dealer who holds the same for resale and operates the same only for purposes of demonstration under a dealer's number plates, such transferee shall not be required to register such vehicle nor forward the certificate of title to the department as provided in the preceding paragraph, but such transferee upon transferring his title or interest to another person shall give notice of such transfer to the department and shall execute and acknowledge an assignment and warranty of title in form approved by the department and deliver the same to the person to whom such transfer is made.

Additional transfer of title.

Department to register vehicle.

(d) The department, upon receipt of a certificate of title properly assigned and acknowledged, accompanied by an application for registration and necessary fees, shall register the vehicle therein described and shall issue to the person entitled thereto by reason of such transfer, a new registration card and holder therefor and certificate of title in the manner and form hereinbefore provided for original registration, except that where there is a lien upon such vehicle, the certificate of title when issued shall be mailed to the lien holder.

Registration card and holder.

Certificate of title.

Certificate of title mailed to lien holder.

Investigation of title.

(e) Whenever the applicant for the registration of a vehicle or a new certificate of title thereto is unable to present a certificate of title thereto by reason of the same being lost or unlawfully detained by one in possession, or the same is otherwise not available, the department is hereby authorized to receive such application and to examine into the circumstances of the case and may require the filing of affidavits or other information, and when the department is satisfied that the applicant is entitled thereto, is hereby authorized to register such vehicle and issue a new registration card and holder therefor, number plate or plates and certificate of title to the person entitled thereto.

Transfer of title by operation of law.

(f) In the event of the transfer by operation of law of the title or interest of an owner in and to a vehicle registered under the provisions of this act, as upon inheritance, devise or bequest, order in bankruptcy or insolvency, execution sale, repossession upon default in performing the terms of a lease or executory sales contract or otherwise than by the voluntary act of the person whose title or interest is so transferred, the transferee or

his legal representative shall make application to the department for a certificate of title therefor, giving the name and address of the person entitled thereto, and accompanying such application with the registration card and certificate of title previously issued for the vehicle, if available, together with such instruments or documents of authority, or certified copies thereof, as may be required by law to evidence or effect a transfer of title or interest in or to chattels in such case, together with the number plate originally issued. The department, when satisfied of the genuineness and regularity of such transfer, shall cancel the registration and license of such vehicle and issue a new certificate of title and license therefor to the person entitled thereto, upon payment of necessary fees. The transferee may also apply for and obtain the registration of such vehicle.

Cancellation of registration and license.

New certificate and license.

Registration by transferee.

SEC. 16. *Registration by manufacturers and dealers.*

Registration by manufacturers and dealers.

(a) A manufacturer of or dealer in motor vehicles, trailers or semi-trailers, owning or operating any such vehicle upon any highway in lieu of registering each such vehicle may obtain from the department upon application therefor upon the proper official form and payment of the fees required by law and attach to each such vehicle one number plate, which plate shall each bear thereon a distinctive number, also the name of this State, which may be abbreviated, and the year for which issued, together with the word "dealer" or a distinguishing symbol indicating that such plate or plates are issued to a manufacturer or dealer, and any such plates so issued may, during the calendar year for which issued, be transferred from one such vehicle to another owned and operated by such manufacturer or dealer.

Dealer's plate.

Transfer of plate.

(b) Every manufacturer of or dealer in motor vehicles, trailers or semi-trailers shall obtain and have in possession a certificate of title issued by the department to such manufacturer or dealer, or to the immediate vendor of such manufacturer or dealer for each motor vehicle, trailer and semi-trailer owned and operated upon the highways by such manufacturer or dealer, except that a certificate of title shall not be required for any new vehicle to be sold as such by a manufacturer or dealer, prior to the sale of such vehicle by the manufacturer or dealer.

Certificate of title to manufacturers and dealers or vendors.

Certificate of title not required until sale.

(c) No manufacturer of or dealer in motor vehicles, trailers or semi-trailers shall cause or permit any such vehicle owned by such person to be operated or moved upon a public highway without there being displayed upon such vehicle a number plate or plates issued to such person, either under section thirteen or under this section.

Vehicles not moved without number plate.

(d) No manufacturer of or dealer in motor vehicles, trailers or semi-trailers shall cause or permit any such vehicle owned by such person or by any person in his employ which is in the personal use of such person or employee to be operated or moved

Dealer plates not used on private vehicles.

upon a public highway with a "dealer" plate attached to such vehicle.

Reports of sales.

SEC. 17. *Manufacturer to give notice of sale or transfer.* Every manufacturer or dealer, upon transferring a motor vehicle, trailer or semi-trailer, whether by sale, lease or otherwise to any person other than the manufacturer or dealer shall, on or before the tenth of each month, give written report of all such transfers made during the preceding calendar month to the department upon the official form provided by the department. Every such report shall contain the date of such transfer, the names and addresses of the transferer and transferee and such description of the vehicle as may be called for in such official form. Every manufacturer or dealer shall keep a record of all vehicles received or sold containing such information regarding same as the department may require.

Details of reports.

Dealer's records.

Registration by non-residents.

SEC. 18. *Registration by non-residents.*

(a) A non-resident owner, except as otherwise provided in this section, owning any foreign vehicle which has been duly registered for the current calendar year in the State, country or other place of which the owner is a resident and which at all times when operated in this State has displayed upon it the number plate or plates issued for such vehicle in the place of residence of such owner, may operate or permit the operation of such vehicle within this State by registering such vehicle upon the forms required by the department and by paying a fee of one dollar (\$1.00) within ten days after entering the State.

Fee.

Non-resident ownership of vehicles kept for hire.

(b) A non-resident owner of a foreign vehicle operated within this State for the transportation of persons or property for compensation or for the transportation of merchandise, shall register such vehicle and pay the same fees therefor as is required with reference to like vehicles owned by residents of this State.

Vehicles of non-residents doing business in State.

(c) Every non-resident, including any foreign corporation carrying on business within this State and owning and regularly operating in such business any motor vehicle, trailer or semi-trailer within this State, shall be required to register each such vehicle and pay the same fees therefor as is required with reference to like vehicles owned by residents of this State.

Replacement of number plate, registration card, card holder or certificate of title.

SEC. 19. *Lost certificates or number plates—duplicates to be obtained.* In the event that any number plate, registration card or holder therefor or certificate of title issued hereunder shall be lost, mutilated or shall have become illegible, the person who is entitled thereto shall make immediate application for and obtain a replacement therefor upon furnishing information of such fact satisfactory to the department and upon payment of a fee of one (\$1.00) dollar.

Fee.

SEC. 20. *Department authorized to assign new engine number.* The owner of a motor vehicle upon which the engine number or serial number has become illegible or has been removed or obliterated shall immediately make application to the department for a new engine or serial number for such motor vehicle. The department, when satisfied that the applicant is the lawful owner or possessor of the vehicle referred to in such application, is hereby authorized to assign a new engine or serial number thereto and shall require that such number, together with the name of this State or a symbol indicating this State, and the date of such assignment be stamped upon the engine or in the event such number is a serial number then upon such portion of the motor vehicle as shall be designated by the department. Whenever a new engine or serial number has been assigned to and stamped upon a motor vehicle as provided in this section the department shall insert such number upon the registration card and certificate of title issued for such motor vehicle.

Application for new engine or serial number.

Number to be stamped on vehicle.

Number on registration card and certificate of title.

SEC. 21. *Department to be notified when another engine is installed.* Whenever a motor vehicle registered hereunder is altered by the installation of another engine in place of an engine, the number of which is shown in the registration records, the owner of such motor vehicle shall immediately give notice to the department in writing on a form prepared by it, which shall state the number of the former engine and the number of the newly installed engine, the registration number of the motor vehicle, the name of the owner, and any other information which the department may require. Whenever another engine has been substituted as provided in this section and the notice given as required hereunder, the department shall insert the number of the newly installed engine upon the registration card and certificate of title issued for such motor vehicle.

Notice of change of engine.

Details of notice.

New number inserted on registration card and certificate of title.

SEC. 22. *Department to suspend registration upon notice of theft or embezzlement.* Whenever the owner of any motor vehicle, trailer or semi-trailer which is stolen or embezzled files an affidavit alleging either said fact with the department it shall immediately suspend the registration of such vehicle until such time as it shall be notified that the owner has recovered such vehicle, but notices given as heretofore provided shall be effective only during the current registration year in which given, but if during such year such vehicle is not recovered, a new affidavit may be filed with like effect during the ensuing year. Every owner who has filed an affidavit of theft or embezzlement must immediately notify the department of the recovery of such vehicle.

Affidavit of theft or embezzlement.

Suspension of registration.

Notice effective during current year.

New affidavit.

Notice of recovery.

SEC. 23. *Altering or forging certificate of title a felony.* Any person who shall alter with fraudulent intent any certificate of title or registration card issued by the department, or forge or

Altering or forging certificate of title or registration card.

Altering assignment.

Holding or using altered or forged instrument.

Felony.

Punishment.

counterfeit any certificate of title or registration card purporting to have been issued by the department under the provisions of this act or who shall alter or falsify with fraudulent intent or forge any assignment thereof, or who shall hold or use any such certificate, registration card or assignment knowing the same to have been altered, forged or falsified, shall be guilty of a felony, and upon conviction thereof shall be punished as provided in section forty of this act.

ARTICLE IV

REFUSAL OR CANCELLATION OF REGISTRATION AND CERTIFICATES OF TITLE AND VIOLATIONS OF PROVISIONS RELATING THERETO.

Causes for refusal of registration or certificate of title.

SEC. 24. *When registration or certificate of title shall be refused.* The department shall not grant an application for the registration of a vehicle or a certificate of title therefor in any of the following events:

Applicant not entitled.

(a) When the applicant therefor is not entitled thereto under the provisions of this act.

Neglect or refusal to furnish information.

(b) When the applicant has neglected or refused to furnish the department with the information required in the appropriate official form or reasonable additional information required by the department.

Fees not paid.

(c) When the fees required therefor by law have not been paid.

Registration rescinded.

SEC. 25. *When registration shall be rescinded.*

When vehicle is unsafe, unfit to be operated or not lawfully equipped.

(a) The department shall rescind and cancel the registration of any vehicle which the department shall determine is unsafe or unfit to be operated or is not equipped as required by law.

Cancellation of registration for improper use.

(b) The department shall rescind and cancel the registration of any vehicle whenever the person to whom the registration card or registration number plates therefor have been issued shall make or permit to be made any unlawful use of the same or permit the use thereof by a person not entitled thereto.

Cancellation of dealer's license.

(c) The department shall rescind and cancel the license of any dealer to whom such license has been issued when such dealer allows his registration number plates to be used for other than demonstration purposes, fails to carry out the provisions of section 16B and section seventeen of this act, or is convicted of a felony.

Violation of registration provisions.

SEC. 26. *Violations of registration provisions.* It shall be unlawful for any person to commit any of the following acts:

Operation of non-registered or non-certified vehicle.

First. To operate or for the owner thereof knowingly to permit the operation upon a highway of any motor vehicle, trailer, or semi-trailer which is not registered or for which a certificate

of title has not been issued, or which does not have attached thereto and displayed thereon the registration card in an un mutilated condition in the holder or container herein provided for, and the number plate or plates assigned thereto by the department for the current registration year, subject to the exemption mentioned in section sixteen of this act.

Non-display of registration card and holder and number plates.

Second. To display or cause or permit to be displayed or to have in possession any registration card or holder therefor, certificate of title or registration number plate knowing the same to be fictitious or to have been canceled, revoked, suspended or altered.

Display or possession of false plates or cards.

Third. To lend or to knowingly permit the use by one not entitled thereto any registration card or registration number plate issued to the person so lending or permitting the use thereof.

Loan of cards or plates.

Fourth. To fail or refuse to surrender to the department, upon demand, any registration card or holder therefor or registration number plate which has been suspended, cancelled or revoked as in this act provided.

Failure to surrender registration card or holder or number plate.

Fifth. To use a false or fictitious name or address in any application for the registration of any vehicle or for a certificate of title or for any renewal or duplicate thereof, or knowingly to make a false statement or knowingly to conceal a material fact or otherwise commit a fraud in any such application.

Use of false or fictitious name or address.

Making false statement or concealing facts.

SEC. 27. *Making false affidavit perjury.* Any person who shall knowingly make any false affidavit or shall knowingly swear or affirm falsely to any matter or thing required by the terms of this act to be sworn or affirmed to shall be guilty of perjury and upon conviction shall be punishable by a fine and imprisonment as other persons committing perjury are punishable.

Perjury.

Punishment.

ARTICLE V

SEC. 28. *Registration fees.* There shall be paid to the department of the registration of motor vehicles, trailers and semi-trailers, fees according to the following schedule:

Schedule of fees.

RATES FOR AUTOMOBILES

25 h. p. or less	\$12.50 per year
Over 25 h. p. and not more than 30 h. p.	20.00 per year
More than 30 h. p. and not less than 35 h. p.	30.00 per year
35 h. p. or more	40.00 per year

Rates for automobiles.

Motor vehicles used for the transportation of passengers for hire shall pay fifty per cent more than above rates.

Vehicles for hire.

Horsepower shall be computed according to the N. A. C. C. formula of rating for all motor vehicles equipped with internal combustion engines. On motor vehicles operated by steam or

Computation of horsepower.

Computation if
operated by steam
or electricity.

electricity the horsepower rating shall be computed according to the rating by the manufacturer of such vehicles.

RATES FOR MOTOR TRUCKS EQUIPPED WITH PNEUMATIC TIRES

Motor trucks with
pneumatic tires.

<i>Capacity</i>	<i>License Fee per Year</i>
One-half ton and under one ton	\$ 15.00
One ton and under one and one-half tons.....	25.00
One and one-half tons and under two tons.....	35.00
Two tons and under two and one-half tons.....	50.00
Two and one-half tons and under three tons.....	75.00
Three tons and under three and one-half tons.....	100.00
Three and one-half tons and under four tons	125.00
Four tons and under five tons.....	200.00

RATES FOR MOTOR TRUCKS FULLY OR PARTIALLY EQUIPPED WITH SOLID TIRES

Motor trucks with
solid tires.

<i>Capacity</i>	<i>License Fee per Year</i>
One-half ton and under one ton	\$ 20.00
One ton and under one and one-half tons.....	35.00
One and one-half tons and under two tons.....	47.50
Two tons and under two and one-half tons.....	67.50
Two and one-half tons and under three tons.....	100.00
Three tons and under three and one-half tons.....	135.00
Three and one-half tons and under four tons	167.50
Four tons and under five tons.....	267.50

Trailers and semi-
trailers.

RATES FOR TRAILERS AND/OR SEMI-TRAILERS

For each ton of carrying capacity.....\$ 15.00

Truck tractor and
road tractors.

RATES FOR TRUCK TRACTORS AND ROAD TRACTORS

<i>Capacity</i>	<i>License Fee per Year</i>
Tractors with pulling capacity of two and one-half tons or less	\$ 25.00
Tractors with pulling capacity of more than two and one- half tons	50.00

Authority to
weigh loads.

Any peace officer having reason to believe that the weight of the load of a truck, trailer or semi-trailer is in excess of its licensed capacity is authorized to weigh the same either by means of portable or stationary scales and may require that such vehicles be driven to the nearest scales in the event such scales are within two miles. The officer may then require the driver to unload immediately such portion of the load that may be necessary to decrease the gross weight of such load to the proper licensed limit.

Excess weight to
be unloaded.

RATES FOR BUSSES

Rates for busses.

Twenty-five horsepower or less	\$18.75
Over twenty-five horsepower and not more than thirty horsepower	30.00
More than thirty horsepower and less than thirty-five horsepower	45.00
Thirty-five horsepower or more	60.00

The above fees shall apply to automobile busses having a passenger carrying capacity of twelve passengers or less.

For each additional passenger carrying capacity an additional fee of two dollars (\$2.00) per year shall be made.

RATES FOR MOTORCYCLES AND SIDE CARS

Motorcycles.
Side cars.

For each motorcycle	\$5.00
For each side car	5.00

DEALERS IN MOTOR VEHICLES

Dealers.

Registration fee and first plate	\$25.00
Each additional plate	1.00

No dealers' plates shall be issued until such dealer has paid the license fee required by the Revenue Act of one thousand nine hundred and twenty-seven. Fee for licenses issued after July first of each year shall be fifty per cent of the annual fee.

SEC. 29. *Exempt from registration fees.* The department, upon proper proof being filed with it that any motor vehicle for which license is herein required is owned by the State or any department thereof, or by any county, township, city or town or by any board of education, shall collect one dollar for the registration and numbering of such motor vehicles. *Provided*, that the term "owned" shall be construed to mean that such motor vehicle is the actual property of the State or some department thereof, or of the county, township, city or town, or of the board of education, and no motor vehicle which is the property of any officer or employee of any department named herein shall be construed as being "owned" by such department.

SEC. 30. *Disposition of fees.* Funds collected hereunder shall be kept by the State Treasurer in a separate fund to be known and designated as "State Highway Fund," and all moneys directed to be paid out under this article shall be paid by the State Treasurer upon voucher issued by the State Highway Commission, and charged to the State Highway Fund. All necessary expenses of collecting the said license or registration fees, including clerical assistance, the cost of purchasing number plates and mailing same and for such blank books, and other supplies as cannot be furnished by the State Printer, shall be paid for monthly from the revenue derived from said fees by warrant of the Auditor on the State Treasurer; and said ex-

Dealer's plates not issued until license fee paid.

License issued after 1st July to be one-half.

Exemptions.

Vehicles owned by officers or employees not exempt.

State highway fund.

Vouchers.

Expenses of bureau paid from fund.

Approval of
expenses.

Limit.

"Auto theft fund."

penses shall be approved by the chairman of the State Highway Commission, and shall not in the aggregate exceed ten per cent of the total amount collected by the Commissioner of Revenue under the provisions of this chapter, except that all moneys received by the Commissioner of Motor Vehicles from title funds under the provisions of this act shall be paid into the State Treasury and shall be set aside and known as the "Auto-Theft Fund," and shall be held and retained in the State Treasury as a separate fund to be used to meet the necessary expenses incurred in the recovery of stolen automobiles and in measures for the prevention of the theft of automobiles.

ARTICLE VI

UNLAWFUL TAKING, TRANSFER OF OR INJURY TO VEHICLE

Driving vehicle
without owner's
consent misde-
meanor.

Consent not
implied.

Accessories or
accomplices.

Receiving or trans-
ferring stolen
vehicle.

Possession of
stolen vehicle.

Felony.

Punishment.

Wilful injuries
to vehicles.

Misdemeanor.

SEC. 31. *Driving vehicle without owner's consent.* Any person who shall drive a vehicle not his own, without the consent of the owner thereof and in the absence of the owner, and with intent to temporarily deprive the owner thereof of his possession of such vehicle, without intent to steal the same, shall be guilty of a misdemeanor. The consent of the owner of a vehicle to its taking or driving shall not in any case be presumed or implied because of such owner's consent on a previous occasion to the taking or driving of such vehicle by the same or a different person. Any person who assists in, or is a party or accessory to, or an accomplice in, any such unauthorized taking or driving, shall also be guilty of a misdemeanor.

SEC. 32. *Receiving or transferring stolen vehicle.* Any person who with intent to procure or pass title to a motor vehicle which he knows or has reason to believe has been stolen shall receive or transfer possession of the same from or to another, or who shall have in his possession any motor vehicle which he knows or has reason to believe has been stolen, and who is not an officer of the law engaged at the time in the performance of his duty as such officer, shall be guilty of a felony and upon conviction shall be punished as provided in section fifty of this act.

SEC. 33. *Injuring vehicle.* Any person who shall individually, or in association with one or more others, wilfully break, injure, tamper with or remove any part or parts of any vehicle for the purpose of injuring, defacing or destroying such vehicle, or temporarily or permanently preventing its useful operation, or for any purpose against the will or without the consent of the owner of such vehicle, or who shall in any other manner wilfully or maliciously interfere with or prevent the running or operation of such vehicle, shall be guilty of a misdemeanor.

SEC. 34. *Removal of serial number.* Every person within this State is hereby prohibited from knowingly buying, selling, receiving, disposing of or concealing any automobile, motor car, or motor vehicle from which the manufacturer's serial number or any other distinguishing number or identification mark has been removed, defaced, covered, altered, or destroyed, for the purpose of concealing or misrepresenting the identity of said automobile, motor car, or motor vehicle. Every person within this State is hereby prohibited from mutilating or removing manufacturer's serial number or other distinguishing number or identification mark for the purpose of concealing or misrepresenting the identity of said automobile, motor car or motor vehicle. Any person violating the provisions of this section, and any person who shall knowingly buy, sell, receive, dispose of, or conceal any automobile, motor car, or motor vehicle from which the manufacturer's serial number or any other distinguishing number or identification mark has been removed, defaced, covered, altered, or destroyed, for the purpose of concealment or misrepresenting the identity of said automobile, motor car, or motor vehicle, shall be guilty of a misdemeanor. This section shall not apply to automobiles in the possession of innocent purchaser who acquired title or possession prior to March fourth, one thousand nine hundred and nineteen.

SEC. 35. *Tampering with vehicle.* Any person who shall without the consent of the owner or person in charge of a vehicle climb into or upon such vehicle with the intent to commit any crime, malicious mischief, or injury thereto, or who while a vehicle is at rest and unattended shall attempt to manipulate any of the levers, starting crank or other starting device, brakes or other mechanism thereof, or to set said vehicle in motion, shall be guilty of a misdemeanor, except that the foregoing provisions shall not apply when any such act is done in an emergency in furtherance of public safety or convenience or by or under the direction of an officer in the regulation of traffic or performance of any other official duty.

SEC. 36. *Report of stolen and recovered motor vehicles.* It shall be the duty of the sheriff of every county of the State and of the chief of police or commissioner of police of every city or incorporated town to make immediate report to the commissioner of all motor vehicles reported to him as stolen or recovered upon forms provided by the commissioner. Upon receipt of such information the commissioner shall file the same in an index to be known as the "stolen and recovered motor vehicle index." It shall also be the duty of the commissioner to file reports of stolen and recovered motor vehicles reported to him from other states. The commissioner shall publish once a month a list of all motor vehicles stolen or recovered during

Buying, selling, receiving, disposing of vehicle where serial number is tampered with forbidden.

Mutilating or removing serial number or identification mark.

Buying, selling, receiving, disposing of or concealing with serial number tampered with.

Misdemeanor.

Innocent purchasers.

Tampering with vehicle.

Misdemeanor.

Exception: acts done in emergency or by direction of traffic officer.

Sheriffs and chiefs of police to report of stolen or recovered motor vehicles.

Stolen and recovered motor vehicle index.

Reports from other States.

Monthly publication of lists.

Lists forwarded to sheriffs and police departments.

List forwarded to other States.

Motor and serial numbers to be checked.

Registry of liens on motor vehicles evidence.

the previous month, and forward a copy of the same to every sheriff, and all police departments in cities with over ten thousand inhabitants. Such list shall also be forwarded to the commissioner or other proper official in each state of the United States. Before issuing a certificate of title, as heretofore provided, the commissioner shall check the motor and serial number on the motor vehicle to be registered against the "stolen and recovered motor vehicle index."

SEC. 37. *Used as evidence.* The registry or duly certified copy of any deed of trust, mortgage, conditional sale or title retaining contract on any motor vehicle when recorded as herein provided for may be given as evidence in any court of this State.

ARTICLE VII

Exception of busses.

EXEMPTION OF BUSES FROM OPERATION OF MOTOR VEHICLE ACT

SEC. 38. *Exemption.* This act shall in no way apply to automobiles, trucks or busses operated under and by virtue of a license certificate granted by the Corporation Commission of North Carolina under authority of chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto.

ARTICLE VIII

PENALTIES

Misdemeanors.

SEC. 39. *Penalty for misdemeanor.*

(a) It shall be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this act unless such violation is by this act or other law of this State declared to be a felony.

Punishment.

(b) Unless another penalty is in this act or by the laws of this State provided, every person convicted of a misdemeanor for the violation of any provision of this act shall be punished by a fine of not more than five hundred dollars or by imprisonment in the county or municipal jail for not more than six months, or by both such fine and imprisonment.

Punishment for felony.

SEC. 40. *Penalty for felony.* Any person who shall be convicted of a violation of any of the provisions of this act herein or by the laws of this State declared to constitute a felony shall, unless a different penalty is prescribed herein or by the laws of this State, be punished by imprisonment in the State prison for a term not less than one year nor more than five years, or by a fine of not less than five hundred dollars nor more than five thousand dollars, or by both such fine and imprisonment.

SEC. 41. *Short title.* This act may be cited as the Motor Vehicle Act. Short title

SEC. 42. *Repeal.* All laws or clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 43. *Time of taking effect.* This act shall take effect from and after the thirtieth day of June, one thousand nine hundred and twenty-seven. When act effective.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 123

AN ACT RELATING TO THE TERMS OF COURT OF TYRRELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of volume three of the Consolidated Statutes be amended by striking out all of the paragraph beginning "Tyrrell," after the word "September" in line three. Section amended.
Amendment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 124

AN ACT TO AMEND CHAPTER 34, SECTION 1744, OF VOLUME THREE, OF THE CONSOLIDATED STAT- UTES, GOVERNING THE SALE OF LANDS FOR RE- INVESTMENT, ETC.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand seven hundred and forty-four, of volume three, of the Consolidated Statutes of North Carolina, be and the same hereby is amended by adding after the word "provided" at the end of line thirty-seven of said section, the following: Section amended.

"That any person or persons owning a life estate in lands which are unproductive and from which the income is insufficient to pay the taxes on and reasonable upkeep of said lands shall be entitled to maintain an action, without the joinder of any of the remaindermen or reversioners as parties plaintiff, for the sale of said property and reinvestment of the funds under the provisions of this section, but in every such Life tenant may
bring action for
sale and reinvest-
ment.

Without joinder of
remaindermen
or reversioners.

Attorney to protect
minors or non-com-
plaint rights.

Application of act.

Proviso: pending
litigation.

Repealing clause.

action when the rights of minors or other persons not *sui juris* are involved, a competent and disinterested attorney shall be appointed by the court to file answer and represent their interests."

SEC. 2. That this act, being remedial, shall apply to cases where any title or interest in such lands shall have been acquired before, as well as after, the passage of this act: *Provided*, that this act shall not affect pending litigation.

SEC. 3. That all laws and clauses of laws in conflict with this act shall be repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 125

AN ACT TO LEGALIZE CERTAIN NOTARIAL ACTS OF E. B. LEACH OF RANDOLPH COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Notarial acts
legalized.

Time affected.

Acts declared
binding.

Proviso: pending
litigation.

Repealing clause.

SECTION 1. That all of the notarial acts of E. B. Leach of Randolph County, North Carolina, done on and after December sixth, one thousand nine hundred and twenty-six and before December twenty-eighth, one thousand nine hundred and twenty-six, be and the same are hereby declared legal notarial acts of the said E. B. Leach, and as such are hereby declared binding from the date of said acts: *Provided*, this act shall not apply to pending litigation.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed to the extent of such conflict.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 126

AN ACT TO VALIDATE THE DEEDS OF CORPO- RATIONS IN CASES WHERE THE EXECUTION OF SAID DEEDS IS DEFECTIVE.

The General Assembly of North Carolina do enact:

Deeds validated.

Omission cured.

SECTION 1. That in all cases prior to the first day of January, one thousand nine hundred and twenty-seven, where any deed conveying lands purported to be executed by a corporation, but the corporate name was in fact not affixed to said deed, but same was signed by the president and secretary of

said corporation, or by the president and two members of the governing body of said corporation, and said deed has been registered in the county where the land conveyed by said deed is located, said defective execution above described shall be and the same is hereby declared to be in all respects valid, and such deed shall be deemed to be in all respects the deed of said corporation.

SEC. 2. That this act shall not affect actions and proceedings pending at the time of its ratification.

Pending actions
not affected.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 127

AN ACT FOR THE RELIEF OF THE NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCU- LOSIS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand two hundred twenty (d) of the third volume of the Consolidated Statutes be and it is hereby amended by adding the following clause:

Section amended.

"If a tuberculous prisoner is thus transferred to the sanatorium, the county from which he is sent shall, upon notice from the sanatorium that the prisoner has recovered or is in such condition that it would be safe to return him to the county, within five days after such notice, send for said prisoner and return him to the county from which he was committed. Any failure on the part of the county to send for said prisoner as herein provided after such notice shall render the county liable for the expenses of maintaining the prisoner."

Notice to county
of recovery.

Return to county.

Liability of
county.

SEC. 2. All laws and parts of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 128

AN ACT TO AMEND SECTION 1443, OF VOLUME 3, CON- SOLIDATED STATUTES OF NORTH CAROLINA, RE- LATING TO THE COURTS OF EDGECOMBE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three, chapter twenty-seven, of the Consolidated Statutes,

Section amended.

volume three, relating to the times of holding Superior Courts in Edgecombe County, be and the same is hereby amended by inserting in line five (5) of the paragraph headed "Edgecombe," on page seventy-three thereof, between the word "September" and the semicolon, the words "for civil cases only."

Civil term

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 129

AN ACT TO EMPOWER THE BOARD OF COUNTY COMMISSIONERS OF FORSYTH COUNTY TO EMPLOY AN ATTORNEY TO ASSIST THE SOLICITOR IN THE PROSECUTION OF THE CRIMINAL DOCKET OF THE SUPERIOR COURT OF FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

Employment authorized.

SECTION 1. That the Board of County Commissioners of Forsyth County are hereby authorized and empowered to employ a competent attorney of Forsyth County to assist in the prosecution of the criminal docket of the Superior Court of Forsyth County.

Selection, duration of employment and pay.

SEC. 2. That the selection of an attorney of Forsyth County to assist the solicitor of the district in the prosecution of the criminal docket of the Superior Court of Forsyth County, the duration of the employment, and the salary to be paid such attorney, shall be entirely within the discretion of the Board of County Commissioners of Forsyth County.

Payment from general fund.

SEC. 3. That the salary to be paid the attorney for assisting the solicitor of the district in the prosecution of the criminal docket of Forsyth County shall be paid from the general funds of the County of Forsyth, and shall be paid in such manner as shall be prescribed by the Board of County Commissioners of Forsyth County.

Manner of payment.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 130

AN ACT TO REGULATE GATES OPENING UPON THE
PUBLIC HIGHWAYS AND ROADS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to erect, maintain or operate upon his own land, or land of another, any farm gate or other gates which when opened shall project over the right-of-way of any State highway within this State.

Gates projecting
over right of way
forbidden.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days, in the discretion of the court.

Misdemeanor.
Punishment.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 131

AN ACT TO PROVIDE FOR THE CREATION OF SCHOOL
DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be lawful to create school districts, whether the same be enlargements of existing school districts or not, in the manner provided by this act.

Creation of school
districts.
Manner.

SEC. 2. Such school districts, herein sometimes termed new districts, may comprise any part or all of one or more existing school districts including special charter school districts, which comprised districts and comprised parts of districts are herein sometimes termed component districts or component parts of districts: *Provided, however,* that no new district shall be created under this act, nor shall any division of an existing school district be made hereunder, except in accordance with a county-wide plan of organization of schools adopted under the provisions of the general law; and *provided further,* that the total number of school districts in the county shall not be increased thereby; and *provided further,* that no special charter district or part thereof shall be included in any new school district created under this act unless the governing body thereof, such governing body being in this act termed the Board of Trustees, shall consent thereto by resolution passed and recorded.

Composition of
districts.

Proviso: creation
in accordance with
county-wide plan
of organization.

Proviso: total
number not
increased.

Proviso: inclusion
of special charter
districts.

Creation not effective until uniform tax rate and assumption of debt voted for.

Call for election on local-supplement tax.

Question to be voted on.

Proviso: question may be submitted to parts separately.

Limit of tax rate.

Elections on:

Outstanding debts of component school districts and outstanding debt of districts partially component.
Or partial assumption of outstanding debts of components.
Ratio.

Outstanding debt for permanent improvements.

Requirements not to apply to debts otherwise provided for.

New registration.

Law governing registration and election.

SEC. 3. The creation of any such new district may be ordered by the County Board of Education in accordance with such county-wide plan, but no such new district shall be deemed created or in existence unless and until a uniform tax rate and the assumption of existing debt shall be voted as herein-after required.

SEC. 4. Upon certification to the Board of County Commissioners, or in case the territory in which the vote is to be taken lies entirely within a city or town, upon certification to the governing body of such city or town such board or body shall call and hold an election for voting a local tax to supplement the funds provided for the maintenance of the minimum school term under the constitution, at which election there shall be submitted to the voters of the entire new district the question of whether a maximum rate of tax, which shall not exceed fifty cents (50¢) on the one hundred dollars of assessed valuation, shall annually be levied upon the entire district: *Provided, however,* that in lieu of submitting such question to the voters of the entire new district at one election, there may be submitted to the voters of any component district or districts or component part or parts of a district separately or in combination the question of whether there shall be levied annually upon such district, districts, part or parts, a maximum rate of tax at the same rate, not exceeding fifty cents (50¢) on the one hundred dollars of assessed valuation, which was theretofore voted by any other component district or districts component part or parts of the new district.

SEC. 5. At the same or at another election, the said board or body shall submit to the voters of the entire new district the question of whether the new district shall assume (a) the outstanding debt of every component school district and (b) the outstanding debt of every school district any part of which shall be a component part of the new district, or, if any such debt was not incurred for permanent school improvements within the new district, such portion of such debt as the assessed valuation of taxable property in such component part bears to the assessed valuation of taxable property in the indebted district and (c) the outstanding city, town and township debt incurred for permanent school improvements within the new district. The foregoing requirements for debt assumption shall not apply to any debt which a county has assumed or for the payment of which the General Assembly shall have made other provision.

SEC. 6. A new registration of qualified voters may be ordered for the elections herein provided, and such registrations and elections shall be conducted in accordance with the provisions of the general law for the voting of local school taxes,

except as herein otherwise provided, and the Australian Ballot Act of one thousand nine hundred and twenty-seven shall not apply thereto.

Australian ballot law not applicable.

SEC. 7. The officers appointed to hold the elections in making returns of the result thereof shall incorporate therein not only the number of votes cast for and against the question submitted, but also the number of voters registered. The board or body holding the election shall canvass the returns and shall include in their canvass the votes cast for and against the question submitted and the number of voters registered, and shall determine and declare the result of the election.

Returns of elections.

Canvass of returns.

Declaration of result.

SEC. 8. Such board or body shall prepare a statement showing the number of votes cast for and against each question submitted and the number of voters registered and declaring the result of the election, which statement shall be signed by a majority of the members of such board or body and delivered to the clerk thereof, who shall record it in the minutes of the board or body and file the original at his office and publish it once in a newspaper published in the State and circulating within the new district, which newspaper shall be one published in the new district, if one be there published, but otherwise shall be one published in the county, if one be published in the county.

Statement of vote on each question.

Authentication of statement.

Delivery to clerk.

Record.

Original to be filed.

Statement to be published.

SEC. 9. No right of action or defense founded upon the invalidity of the election shall be asserted, nor shall the validity of the election be opened to question in any court upon any grounds whatever, except in an action or proceedings commenced within thirty days after publication of such statement.

Rights of action or defense barred. Validity of election not questioned after 30 days.

SEC. 10. If at such election or elections a maximum maintenance tax of the same rate shall have received the votes of a majority of the qualified electors in the entire new district, and if the assumption of all the indebtedness as herein required shall have received the votes of a majority of the qualified voters of the entire new district, the County Board of Education shall pass and record upon its minutes a resolution declaring that the new district shall come into existence upon a day to be named in such resolution not later than the first day of the next July.

Resolution to be passed and recorded by county board of education on certain contingencies.

SEC. 11. If the new district shall embrace the whole of any special charter district or if, embracing the whole of two or more special charter districts, the boards of trustees of such special charter districts shall, by recorded resolutions passed not later than the day upon which the new district shall come into existence as hereinabove provided, agree upon one of such special charter districts as the district which shall be deemed enlarged, the new district shall be deemed an enlargement of such special charter district and shall be conducted and gov-

Definition of new district.

Law governing district.

earned in accordance with the charter thereof and other laws applicable thereto. In all other cases the new district shall be a local tax district.

Property vested.

SEC. 12. When the new district shall come into existence as hereinabove provided, all school property, real and personal within the same, except property maintained by the county for other than district purposes, the debt for which property has not been assumed by the new district shall automatically pass in the case of a new special charter district to the board of trustees thereof, and in the case of a local tax district, to the County Board of Education for the use of the district, but it shall nevertheless be the duty of all boards and bodies holding any such property to convey the same formally by deed and other proper conveyance and every such deed shall be promptly recorded.

Conveyance of property by deed.

Deed recorded.

Creation heretofore attempted validated.

SEC. 13. In all cases in which a new school district has been attempted to be created since January first, one thousand nine hundred and twenty-three, embracing a part or all of one or more existing school districts, such creation is hereby validated and ratified as of the date upon which such new district began to function as such, *provided*, such creation was in accordance with the county-wide plan of organization of schools adopted under the provisions of section seventy-three (a), chapter one hundred thirty-six, Public Laws of one thousand nine hundred twenty-three, or in which although not in accordance with such county-wide plan, such county-wide plan was thereafter adopted or shall be adopted before the first day of July, one thousand nine hundred twenty-seven, with which plan such creation shall be in accord: *Provided, however*, that a majority of the qualified voters of such new district shall have heretofore voted or shall vote before the first day of January, one thousand nine hundred twenty-eight, for such levy of maintenance tax and such assumption of debt as are herein required to be voted for the creation of the new district; and in all such cases all new registrations of voters which were made for the purpose of any such elections made in substantial conformity with the provisions of article seventeen, chapter one hundred thirty-six, Public Laws of one thousand nine hundred twenty-three, are hereby validated and ratified, and all elections held throughout any such new district at which a majority of the voters therein have voted for the issuance of bonds are hereby validated and ratified.

Date ratification became effective.

Proviso: creation in accordance with county-wide plan.

Proviso: tax levy for maintenance voted for.

New registration of voters ratified.

Elections validated and ratified.

SEC. 14. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 132

AN ACT TO AMEND HOUSE BILL NO. 168, SENATE BILL NO. 452, IT BEING "AN ACT TO AMEND SECTION 476 OF THE CONSOLIDATED STATUTES RELATING TO SUMMONS IN CIVIL ACTIONS; TO AMEND SECTION 505 OF THE CONSOLIDATED STATUTES RELATING TO PLEADINGS; TO AMEND SECTION 509 OF THE CONSOLIDATED STATUTES RELATING TO PLEADINGS; AND TO AMEND SECTION 753 OF THE CONSOLIDATED STATUTES RELATING TO SUMMONS IN SPECIAL PROCEEDINGS."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number one hundred and sixty-eight, Senate Bill number four hundred and fifty-seven, passed and ratified at the one thousand nine hundred and twenty-seven session of the General Assembly of North Carolina, it being "An act to amend section four hundred and seventy-six (476) of the Consolidated Statutes relating to summons in civil actions; to amend section five hundred and five (505) of the Consolidated Statutes relating to pleadings; to amend section five hundred and nine of the Consolidated Statutes relating to pleadings and to amend section seven hundred and fifty-three (753) of the Consolidated Statutes relating to summons in special proceedings," be and the same is amended as follows: that where it is provided near end of section one (1) that "Service by publication shall be completed within forty (40) days from the commencement of the action," strike out "forty (40)" and insert in lieu thereof "fifty (50)."

House bill
amended.

SEC. 2. This act shall be in force from and after its ratification.

Service by pub-
lication.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 133

AN ACT TO AMEND CHAPTER 125 OF THE PUBLIC LAWS OF 1921, RELATING TO THE RETIREMENT OF JUSTICES OF THE SUPREME AND JUDGES OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter one hundred and twenty-five of Public Laws of one thousand nine hundred and twenty-one be amended by striking out the period at the end of said section, and substituting in lieu thereof semicolon, and adding to said section the following: "Provided, that any such

Law amended.

Proviso: justice
or judge retiring
within six months
of retiring age.

Entitled to all
benefits.

justice or judge, who has or shall have served as such for twenty-five years or longer (whether continuously or not), and whose seventieth birthday shall occur within six months next succeeding his resignation or retirement, shall be entitled to all of the benefits of this section from and after the date of his resignation or retirement, and shall also be subject to the other provisions of this act."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 134

AN ACT TO AMEND SECTION 205 OF THE CONSOLIDATED STATUTES, RELATING TO THE DISBARMENT OF ATTORNEYS-AT-LAW.

The General Assembly of North Carolina do enact:

Section amended.

Attorney convicted
of a confessing
felony.

Action if conviction
in federal
court.

Judgment of dis-
barment entered
and docketed.

Judgment certified
to supreme court.

Supreme court to
revoke license.

Repealing clause.

SECTION 1. That section two hundred and five of the Consolidated Statutes, volume one, be and the same is hereby amended by inserting after the word "court" and before the word "of" in line two of said section, the words "State or Federal"; and by striking out the period at the end of said section and by inserting in lieu thereof a semicolon and adding the following: "and if any attorney be convicted of, or confesses to the commission of a felony in a State court, the presiding judge of such court (or if any attorney be convicted in a Federal court, it shall be the duty of the solicitor of the district in which such attorney is practicing to secure a certified copy of the judgment entered and present the same to the judge holding the courts in said district), shall cause a judgment to be entered and docketed in the office of the Clerk of the Superior Court in which such attorney is convicted, or in which such attorney is practicing, disbarring said attorney, and the Clerk of the Superior Court in which the same is docketed shall forthwith transmit a certified copy of said judgment to the Clerk of the Supreme Court, whereupon, the Supreme Court shall revoke the license and the right of such attorney to practice law in the State."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 135

AN ACT TO ENABLE THE STATE BOARD OF EDUCATION TO ACT AS TRUSTEE UNDER THE RODMAN EDUCATIONAL TRUST.

Whereas, W. B. Rodman executed on October twenty-first, one thousand nine hundred and twenty-six, a declaration of trust in favor of the State Board of Education intended to authorize the disposition of a certain fund which he had devoted to the educational purposes defined therein, and appointing the said State Board of Education trustee for the administration of the fund in the manner and for the purposes fully set out in said deed; and

Preamble: declaration of trust.

Whereas, some doubt has been expressed as to the competency of said board to accept and execute said trust: Now, Therefore,

Appointment of trustee.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Board of Education is hereby authorized and empowered to act as said trustee under said declaration of trust by W. B. Rodman, and as such, to receive, invest, reinvest and administer said fund in manner and form as in such trust deed set out, and to do all things necessary to the complete effectuation of said purposes. All matters and things heretofore done in and in connection with the premises by said board are hereby ratified and affirmed.

State board of education authorized to act as trustee.
Action as trustee.

SEC. 2. This act shall take effect from and after its ratification.

Previous acts ratified.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 136

AN ACT TO REPEAL, AMEND AND RE-ENACT CHAPTER 50, PUBLIC LAWS OF 1925, KNOWN AS THE BUS LAW.

The General Assembly of North Carolina do enact:

That chapter fifty, Public Laws of one thousand nine hundred and twenty-five, entitled:

Act repealed.

“An act providing for the regulation, supervision, and control of persons, firms, corporations, and associations owning, controlling, operating, or managing motor vehicles used in the business of transporting persons or property for compensation on the improved public highways of the State which are or may hereafter be declared to be parts of the State Highway System, or any of the county highways, and prescribing and imposing li-

Effect of repeal.	cense fees and providing for the disposition of the revenue raised by the same," be repealed, amended, and re-enacted so that said act, as amended and re-enacted, shall read as follows, to-wit:
Definitions.	SECTION 1. <i>Definitions.</i> That in all matters relating to the administration of this act, whenever and wherever the following terms are used they shall be construed and defined as follows:
"Act."	(a) The term "act" means this act.
"State."	(b) The term "state" means the State of North Carolina.
"Person."	(c) The term "person" means an individual, a firm or a co-partnership.
"Corporation."	(d) The term "corporation" means a corporation, a company, an association or a joint-stock association.
"Commission."	(e) The term "commission" means the Corporation Commission of North Carolina.
"Certificate."	(f) The term "certificate" means the franchise certificate, granting authority to a motor vehicle carrier to operate motor vehicle service over a specific route.
"Driver's permit."	(g) The term "driver's permit" means the permit issued, after examination, authorizing a person to drive a motor vehicle operating under the act.
"Vehicle permit."	(h) The term "vehicle permit" means the card, or other marker, bearing the identification of the motor vehicle and the highway routing.
"Motor vehicles."	(i) The term "motor vehicles" means vehicles driven by gas, oil, electric or steam motors and not operated on rails.
"Trailer."	(j) The term "trailer" means a vehicle without attached motor, designed for carrying property wholly on its own structure and for being drawn by a motor vehicle.
"Motor vehicle carrier."	(k) The term "motor vehicle carrier" means every corporation or person, as the term "corporation" and the term "person" are hereinbefore defined, or their lessees, trustees or receivers owning, controlling, operating or managing any motor vehicle used in the business of transporting persons or property for compensation between cities, or between towns, or between cities and towns over the public highways of the State, as public highways are defined herein.
"City."	(l) The term "city" means any collection of people incorporated pursuant to the provisions of section four, article eight, of the Constitution of North Carolina.
"Town."	(m) The term "town" means any unincorporated community, point, or collection of people having a geographical name by which it may be generally known and is so generally designated.
"Service."	(n) The term "service" means that motor vehicle service which is held out to the public and of which the public may avail itself at will for transportation over the public highways between cities or between towns, or between cities and towns, irrespective of whether the service is upon regular schedule or otherwise.

(o). The term "public highway" means every street, road or highway in this State, whether within or without the corporate limits of any municipality.

"Public highway."

(p) The term "between fixed termini or over a regular route" means the termini or route, respectively, between or over which any motor vehicle carrier usually or ordinarily operates any motor vehicle, even though there may be periodical or irregular departures from such termini or route.

"Between fixed termini or over a regular route."

(q) The term "casual trip" means a trip under contract or on call for the purpose of transporting passengers or property to a given destination and return, or either.

"Casual trip."

SEC. 2. *To whom applicable.* That no corporation or person, their lessees, trustees, or receivers shall operate over the public highways in this State any motor vehicle or motor vehicle with trailer, as hereinbefore defined as a motor vehicle carrier, for the transportation of persons or property between cities, or between towns, or between cities and towns, for compensation, except in accordance with the provisions of this act, and said operation shall be subject to control, supervision, and regulation by the commission in the manner provided by this act: *Provided*, that where the corporate limits of two or more cities join, they shall be treated as one for purposes of administering this act; *provided, further*, that nothing in this act shall prohibit a motor vehicle carrier under this act, nor any motor vehicle licensed under subsections two hundred and nine (b) and two hundred and nine (c) of the revenue act of one thousand nine hundred and twenty-seven from making casual trips under contract or on call over routes established hereunder; *provided*, that on said casual trips no one shall be allowed to pick up any passenger or property along the route, nor be permitted on the return trip to carry any passengers or property other than those or that included in the original trip; nor shall it apply to motor vehicles used exclusively for transporting school students from and to their homes; nor to motor vehicles used exclusively for transporting persons to or from religious services; nor to motor vehicles used exclusively in carrying the United States mail; nor to motor vehicles used exclusively in transporting farm and dairy products from the farm or dairy to warehouse, creamery or other original storage or market; nor to motor vehicles used exclusively in the distribution of newspapers from the publisher to subscribers or distributors.

Operation to accord with provisions of act.

Control, supervision and regulation by commission.

Proviso: cities with adjoining limits treated as one.

Proviso: casual trips by licensed vehicles.

Proviso: pick ups not allowed.

Nor additional passengers or property on return trip.

Nor vehicles for transporting school children.

Nor vehicles carrying mail.

Nor vehicles transporting farm and dairy products to storage or markets.

Nor vehicles used in distribution of newspapers from publisher to subscribers or distributors.

Application for franchise certificate.

Applicants.

SEC. 3. *Application for franchise certificate.* That every corporation or person, their lessees, trustees, or receivers, before operating any motor vehicle upon the public highways of the State for the transportation of persons or property for compensation, within the purview of this act, shall apply to the commission and obtain a franchise certificate authorizing such oper-

ation, and such franchise certificate shall be secured in the manner following:

(a) Application for such certificate shall be made by such corporation or person, their lessees, trustees, or receivers, to the commission in the manner prescribed, and on forms furnished, by the commission.

(b) Upon the filing of said application, the commission may, in its discretion, fix a time and place for the hearing of said application. When the time and place for the hearing has been fixed, the applicant shall, at least ten days prior to said hearing, cause to be published in a newspaper of general circulation in the territory to be served a notice reciting the fact of the filing of said application together with a statement of the time and place for the hearing of said application.

(c) At the time specified in said notice, or at such time as may be fixed by the commission, a public hearing upon said application shall be held by said commission: *Provided*, that in passing upon applications for certificates, the commission may take into consideration the reliability of the applicant, his court record, and any other matters tending to qualify or disqualify him as a carrier. After such hearing, the commission may issue the license certificate, or refuse to issue it, or may issue it with modifications and upon such terms and conditions as in its judgment the public convenience and necessity may require.

(d) Before granting the franchise certificate to an applicant for operation of passenger or freight motor vehicles over the public highways of the State, the commission shall request and the Highway Commission of the State shall furnish to the commission its recommendations as to the size and weight of the motor vehicles and the type of tires with which said motor vehicles may be equipped, which may be safely operated over said highways and may be operated over the same without greatly damaging them, and such recommendations made by the Highway Commission shall in all cases be observed by the commission in granting franchise certificates to applicants for operation over said highways.

(e) No license certificates shall be issued for the operation on any highway in the State of any motor propelled vehicles of greater width than eighty-six (86) inches and greater loaded weight than fifteen thousand (15,000) pounds for passenger traffic, and greater width than eighty-six (86) inches and greater loaded weight than nine (9) tons for freight traffic, and the commission shall have power at any time, when in its judgment the public convenience or safety requires, or upon request of the Highway Commission, to reduce the size and weight of motor vehicles operated upon the public highways under this act,

Application in manner prescribed and on forms furnished by commission.

Time and place for hearing.

Notice of filing of application and of time for hearing.

Public hearing held.

Proviso: matters considered in passing on applications.

Alternative actions.

Recommendations from highway commission as to size and type of vehicles.

Recommendations observed by commission.

Limitation on width and loaded weight.

Power to reduce size and weight.

whether upon hard-surfaced or other types of highway construction.

(f) The commission shall not refuse to grant a franchise certificate, upon the original application, to any applicant for the transportation of property solely because of multiplicity of similar operators over such proposed route, but the commission shall refuse any application for a passenger franchise certificate over a route where there has already been established one or more passenger lines, unless it is shown to the satisfaction of the commission that the existing operations are not providing sufficient service to reasonably meet the public convenience and necessity and the existing operators, after thirty days' notice, fail to provide the service required by the commission.

(g) All applications not acted upon by the commission within sixty days from date same were filed because of request of applicant shall become null and void.

(h) No license certificate shall be issued to two or more persons until such persons have executed a partnership agreement and registered the same in each county in which they propose to operate.

(i) Applications may be tentatively granted pending purchase of equipment and equipment specifications and insurance, or bond; but no franchise certificate shall be issued until equipment has been purchased and equipment specifications and insurance, or bond, have been filed and approved.

SEC. 4. *Franchise certificates.* That upon granting a franchise under this act, the commission shall issue to such applicant a franchise certificate which shall expire automatically three years from the date thereof and shall contain the following matters:

- (a) The name and post office address of the grantee.
- (b) The public highway or highways over which, and the fixed termini between which, the grantee is permitted to operate.
- (c) The kind of transportation, whether passenger or freight, in which the grantee is permitted to engage.
- (d) Such additional matters as said commission may deem necessary or proper.

SEC. 5. *Sale or other disposition of franchise.* That no franchise certificate, issued under the provisions of this act, may be assigned or transferred, or pledged, or hypothecated in any way without the written consent of the commission.

SEC. 6. *Insurance.* That the commission shall, in granting a franchise certificate, require the applicant to procure and file with the commission acceptable liability and property damage insurance in a company licensed to do business in the State; or, in lieu of such insurance may accept bond with solvent surety, on such motor vehicles to be used in such service, in such

Multiplicity of similar operatives not grounds for refusal.

Application for passenger service over established lines.

Unless existing operators fail to provide sufficient service.

And fail after notice to provide such service.

Applications not acted on by request of applicant void.

Partnership agreement necessary to certificate.

Applications tentatively granted.

Certificate not issued until equipment purchased and insurance or bond filed.

Franchise certificate.

Expiration.

Details expressed in certificate.

Name and address of grantee.

Route.

Whether for passenger or freight transportation.

Additional matters.

Disposal of franchise not allowed but by written consent.

Liability and property damage insurance to be filed.

Bond in lieu of insurance.

Obligation of insurance policy and bond.

Other conditions, provisions and limitations may be prescribed by commission.

Property carriers may be required to file cargo insurance or bond.

Attachment to lie before final judgment.

Assured not joined in action.

Liability of assured.

Commission vested with power:

To supervise and regulate every vehicle carrier.

To make or approve rates, classifications and regulations for.

To supervise operations of union passenger stations.

To fix and prescribe speed limits.

To regulate accounts and require reports.

To require increase of equipment capacity.
Supervision and regulation in other matters.

amount as the commission may determine, insuring passengers and the public receiving personal injury by reason of an act of negligence arising from the operation of any motor vehicle by the applicant upon the public highways of the State, and for damage to baggage in the custody of the assured and for loss of baggage when checked by the assured; and insuring the passengers and the public receiving personal injury by reason of any act of negligence arising from the operation of any motor vehicle by the applicant upon the route designated in the applicant's franchise certificate, whether such motor vehicle shall be specifically named, numbered or designated in the insurance policy or bond, or not, and whether such motor vehicle be in regular or temporary use by the applicant. Such policy, or bond, to contain such other conditions, provisions and limitations as the commission may prescribe, and shall be kept in full force and effect. Property carriers may, in the discretion of the commission, be required to secure and file acceptable cargo insurance, or bond, which shall cover damage to or loss of property only when listed on a duly prescribed and authorized bill of lading and receipted for by the assured or his agent. Before final judgment has been rendered by a competent court of jurisdiction, in any cause arising from the operation under any franchise certificate, no attachment shall lie against motor vehicles used in such operation by any motor vehicle carrier, who has filed with the commission such damage liability policy, or bond, so long as such policy or bond is in full force and effect. In any action in the courts arising out of damage to person or property, the assurer shall not be joined in the action against the assured; but upon final judgment against the assured, the assurer shall be liable within the limitations of the policy for the amount recovered and all court costs.

SEC. 7. *Regulatory powers of commission.* That the commission is hereby vested with power and authority to supervise and regulate every motor vehicle carrier under this act; to make or approve the rates, fares, charges, classifications, rules and regulations for service and safety of operation and the checking of baggage of each such motor vehicle carrier; to supervise the operation of union passenger stations in any manner necessary to promote harmony among the operators and efficiency of service to the traveling public; to fix and prescribe the speed limit, which may be less but shall not be greater than that prescribed by law; to regulate the accounts and to require the filing of annual and other reports and of other data by such motor vehicle carriers; to require the increase of equipment capacity to meet public convenience and necessity; and to supervise and regulate motor vehicle carriers in all other matters affecting the relationship between such carriers and the travel-

ing and shipping public. The commission shall have power and authority, by general order or otherwise, to prescribe rules and regulations applicable to any and all motor vehicle carriers, and the said commission is authorized, directed and empowered, whenever the public convenience and necessity may require, to increase, or decrease, or suspend temporarily the service upon any route for which a franchise certificate has been issued; and is hereby authorized, empowered, and directed to see that such rules and regulations and all, and singularly, the provisions of this act are enforced.

SEC. 8. *General powers of commission.* That the commission may at any time, upon complaint or upon its own motion, that any motor vehicle carrier is violating the provisions of this act, or any of the rules or regulations prescribed by the commission, or is violating any of the laws of the State or any requirement of his franchise certificate, issue its order to the said motor vehicle carrier, notifying him to appear before the commission at a fixed time and place, at which time and place the commission shall investigate the complaint made; and, if it shall be satisfied, after such hearing, that the said motor vehicle carrier holding a franchise certificate has wilfully violated or refused to observe the laws of this State touching motor vehicle carriers, or any of the terms of his certificate, or any of the commission's orders, rules or regulations, the said commission may suspend, revoke, alter, or amend any certificate issued under the provisions of this act; but the holder of such certificate shall have the right to appeal to the Superior Court as is now provided for appeals from orders of the commission: *Provided*, that in all cases of appeal from the decision of the commission, the commission may permit the certificate holder to operate pending such appeal if, in the judgment of the commission, the public convenience and necessity require such service; but no certificate holder may operate pending such appeal unless permitted to do so by the commission.

SEC. 9. *Drivers' permits.* That no person shall drive nor be permitted by any motor vehicle carrier to drive any motor vehicle operated for the transportation of persons or property as provided in this act, until such person has been granted a driver's permit by the commission. Any person desiring to drive any such motor vehicle, or to be employed by any carrier to drive such motor vehicle, shall make application to the commission in the manner prescribed, and on forms furnished, by the commission. Such application shall contain such information as will enable the commission to ascertain the applicant's moral character and physical and mental ability to operate safely such motor vehicle; and the applicant shall take such examinations and furnish such certificates from physicians as to eye-

Commission may increase, decrease or suspend service upon any route.

Power to enforce rules, regulations and law.

Notice to motor vehicle carrier to appear and answer when complaint filed.

Investigation of complaint.

Action on complaint.

Right of appeal.

Proviso: permission to operate pending appeal.

No person to drive nor permitted to drive until granted driver's permit.

Application to commission.

Information to be supplied.

To take examinations and furnish certificates as to eyesight or defects and diseases.

Permit refused if examination not satisfactory.

Permit revoked for violation of rules.

Permits to be numbered serially.
Commission to keep roster.
Publication of roster.
Badge with serial number.

Badge to be worn when on duty.

Badge and certificate returned on cancellation.

Permits to expire on 30th June.

Renewable on payment of tax.

Existing permits to expire on 30th June, 1927.

And may be renewed on payment of fees.

Each driver to have identification card posted on vehicle.

Actions constituting misdemeanor.

Punishment.

Franchise certificate to become void:

For failure to pay franchise tax.

sight or defects or diseases as the commission may require. If the result of the examination or investigation be unsatisfactory, the permit shall be refused. If the result be satisfactory and the permit be granted and issued, it shall be subject to cancellation for violation of any of the general rules and regulations which may be prescribed by the commission for the conduct of such drivers when operating such vehicles. Such permits shall be numbered serially and the commission shall keep a roster of the names of all persons to whom permits are granted and whose permits have been cancelled and publish the same from time to time for the information of the public. Each person to whom a permit is issued shall be given a badge bearing the same serial number as his permit, which shall be worn in a conspicuous place on the left breast of the outer garment at all times when driving or when on duty at a station or otherwise in charge of a motor vehicle authorized to be operated under the act. When in the interest of the public safety it becomes necessary to cancel any such permit, the badge and all certificates issued to such driver shall be returned to the commission. All such permits shall expire on June thirtieth following their date of issue and shall be renewable only upon the payment of the tax provided in the revenue act. All permits issued under chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, shall expire at midnight June thirtieth, one thousand nine hundred and twenty-seven, and drivers holding such driver's permits may, in the discretion of the commission, have the same renewed upon the payment of the fees provided in the revenue act without further examination.

Each driver shall keep posted on the inside front of each motor vehicle operated by him under the act a card bearing his photograph, name, and the number of his permit. Any person to whom a permit has not been issued, or any person to whom a permit has been issued but which has been cancelled for cause, who wears or displays a driver's badge or displays a driver's permit or in any other manner attempts to, or does, deceive any person or persons or attempts to, or does, impersonate a properly certified driver, or who drives a motor vehicle operating under this act without first having obtained such permit, shall be guilty of a misdemeanor and upon conviction shall be punishable in the discretion of the court.

SEC. 10. *Cancellation of franchise certificates.*

(a) That franchise certificates issued under this act shall become null and void for the following causes:

(1) For failure for thirty days to pay the franchise tax as provided by law.

- (2) For abandonment of authorized operation for a period of thirty days without the written consent of the commission. For abandonment of operation.
- (3) For failure to begin operation within thirty days after the issuance of certificate. For failure to begin operation.
- (b) That such franchise certificates may be cancelled in the discretion of the commission after ten days' notice for the following causes: Franchise may be cancelled:
- (1) For failure to pay station rent where a station has been designated and the expense apportioned among the operators by the commission. For failure to pay station rent.
- (2) For failure to provide tickets for sale at the several stations designated by the commission. For failure to provide tickets for sale.
- (3) For failure to check baggage as provided by this act and the commission's regulations. For failure to check baggage.
- (4) For failure to keep equipment in safe and sanitary condition. For failure to keep equipment in safe and sanitary condition.
- (5) For operating a motor vehicle over a route established hereunder without first obtaining a motor vehicle permit therefor. For operation without obtaining permit.
- (6) For operating a motor vehicle over a route established hereunder without having insurance, or bond, as provided in section six, hereof, on file with the commission and in full force and effect at the time of the operation of such motor vehicle. For operation without having insurance or bond.
- (7) For failure to observe and comply with schedules and tariffs made or approved by and on file with the commission. For failure to comply with schedules or tariffs.
- (8) For removing a number plate from a motor vehicle designated by the commission for such motor vehicle, or for attaching or placing on a motor vehicle a number plate not authorized or designated therefor. For removing designated number plate or attaching unauthorized number plate.
- (9) For the violation of any other provision of this act, or the commission's regulations, or the wilful or negligent violation of any other statute of this State, relating to the use or operation of motor vehicles on the public highways. For violation any other regulation or violation of statute of State.
- (10) For the violation and conviction of the criminal laws of this State, or for such other acts or conduct that may, in the opinion of the commission, disqualify such operator for rendering the public service contemplated by this act. For conviction of violation of criminal laws of State. Or for other acts or conduct disqualifying operator.
- Sufficient notice shall be deemed to have been given under this act when notice in writing shall have been addressed to an operator and posted by registered mail to the address contained in the certificate with return receipt requested, or when such written notice has been delivered by a duly authorized agent of the commission or by any officer authorized by law to serve process in this State. Sufficient notice.
- SEC. 11. *Depots and stations.* That the commission shall designate the towns and cities in which stations shall be maintained by passenger carriers and shall prescribe the rules and Commission to designate towns or cities for stations.

Rules governing expense:

And governing maintenance and operation.

Amount of express or baggage carried.

No article carried extending beyond left running board.

Doorways and aisles to be kept clear.

Emergency seat.

No charges in excess of schedule filed with commission shall be made.

Refunds and remissions forbidden.

Or give discriminating service.

Nor give free fares except to officers or employees.

Proviso: exchange of free transportation.

Renewal of franchise certificates.

Preference in issue.

Foreign and interstate commerce.

regulations under which the expense shall be borne by the respective carriers using such stations and may prescribe rules and regulations governing the maintenance and operation thereof.

SEC. 12. *Baggage, express, loading, etc.* That the amount of express or baggage that may be carried in any motor vehicle with passengers shall not be greater than can be safely and conveniently carried, without causing discomfort to the passengers; and that no motor vehicle shall be operated with any baggage, trunk, crate, or other article extending beyond the running board on the left side of such motor vehicle; doorways and aisles of passenger motor vehicles shall be kept clear of all obstruction, and the front seat of all motor vehicles of greater passenger capacity than seven shall be considered an emergency seat, and no passenger shall be allowed to occupy the same unless all other seats of such vehicle are fully occupied.

SEC. 13. *Fares, charges, and free transportation.* That no motor vehicle carrier shall charge, demand, collect, or receive a greater or less or different compensation for the transportation of persons or property, or for any service in connection therewith, than the rates, fares, and charges applicable to such carrier as specified in its tariffs filed with and approved by the commission and in effect at the time; nor shall any such carrier refund or remit in any manner or by any device any portion of the rates, fares, or charges so specified, or extend to any person, firm, co-partnership, or corporation, or other organization, or association, privileges or facilities in the transportation of persons or property except such as are regularly and uniformly extended to all; and no such carrier shall, directly or indirectly, issue, give, tender, or honor any free fares except to its bona fide officers, agents, employees, and members of their immediate families, and such persons as the commission may designate in its employ for the inspection of equipment and supervision of traffic upon the highways of the State: *Provided*, that motor vehicle carriers under the act may exchange free transportation within the limits of this section.

SEC. 14. *Renewal of franchise certificates.* That any holder of a franchise certificate granted under chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, which is in force and effect on the date that such certificate expires automatically under the law, who makes application for the renewal thereof, other qualifications of applicants in the discretion of the commission being equal, shall be given preference over other applicants.

SEC. 15. *Foreign and interstate commerce.* That neither this act nor any provisions thereof shall apply or be construed to apply to commerce with foreign nations, or commerce among

the several states of this Union, or business conducted for the United States Government, except insofar as the same may be permitted under the Constitution of the United States and the acts of Congress, as construed by the United States Supreme Court.

SEC. 16. *Violations.* That every corporation and every officer, agent, or employee of any corporation, and every other person who wilfully violates or fails to comply with, or who procures, aids or abets the violation of any provision of this act, or who fails to obey, observe or comply with any order, decision, rule or regulation, direction or requirement of the commission, made under the provisions of this act, or any part or provision thereof, or who operates any motor vehicle for the transportation of persons or property for compensation while under the influence of intoxicating liquors or drugs or in such a reckless manner or at such a rate of speed as would endanger the safety of the passengers or any other person along such highway, shall be guilty of a misdemeanor, and upon conviction shall be punishable by fine of not less than fifty dollars nor more than five hundred dollars, or imprisonment, in the discretion of the court, or both fine and imprisonment, in the discretion of the court.

Violations of act
constituting
misdemeanor.

Punishment.

SEC. 17. *Number plates.* That distinguishing number plates shall be prescribed and furnished by the commission, which plate shall be displayed at all times upon each motor vehicle authorized for operation under this act, for which the commission shall charge and each motor vehicle carrier shall pay a fee of fifty cents each. Transfers of number plates from one vehicle to another are hereby prohibited. The fees derived from the issuance of such number plates shall be paid into the State Treasury to the credit of the general fund. Number plates heretofore issued or distributed under authority of chapter fifty, Public Laws of one thousand nine hundred and twenty-five, shall become null and void on June thirtieth, one thousand nine hundred and twenty-seven, and shall be returned to the Corporation Commission on or before that date, unless the commission, in its discretion, shall prescribe and reissue the same number plates, in which case the fee of fifty cents each shall be charged therefor in the same manner as if new number plates had been prescribed and issued.

Distinguishing
number plates.

Plate to be dis-
played at all
times.

Fee.

Transfers prohib-
ited.

Fees for plates
paid into State
treasury.

Number plates
now in use void
on 30th June,
1927.

Return to commis-
sion.

Reissue same
number plates.
Fee.

SEC. 18. *Maintenance of actions.* That the commission shall have the right and authority to enforce by injunction or other ancillary remedy the provisions of this act or the rules and regulations made under this act.

Powers of commis-
sion in enforcing
act.

SEC. 19. *Unconstitutionality.* That if any section, subsection, sentence, clause, or phrase of this act shall, for any reason, be held to be unconstitutional, such decision shall not af-

Saving clause.

fect the validity of any portion of the act not involved in such decision.

Repealing clause.

SEC. 20. *Inconsistent acts.* That all acts or parts of acts in conflict with or inconsistent herewith are hereby repealed to the extent of said conflict or inconsistency; but nothing herein contained shall be construed to relieve any motor vehicle carrier, as herein defined, from any regulation otherwise imposed by law or lawful authority; neither shall this act be construed to affect any obligation arising under duty imposed by nor right of action accruing under chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto.

Commission to employ persons necessary to enforcement of act. Compensation.

SEC. 21. *Enforcement employees.* That the commission shall have authority to employ such persons as may be necessary to enforce the provisions of this act, and their compensation shall be fixed in the manner now provided by law.

When act effective.

SEC. 22. *Date effective.* That this act shall be in full force and effect from and after June thirtieth, one thousand nine hundred and twenty-seven.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 137

AN ACT TO AMEND SECTION 3903 OF THE CONSOLIDATED STATUTES, VOLUME 1, RELATING TO THE FEES OF THE CLERK OF THE SUPERIOR COURT OF FRANKLIN COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section three thousand nine hundred and three of the Consolidated Statutes, volume one, be and the same is hereby amended by adding at the end of said section, the following: "*Provided*, that in Franklin County the clerk of the Superior Court shall not charge and collect the fee for juror ticket, including jurat, or witness ticket, including jurat, as herein prescribed."

Proviso; clerk to tax no fee for witness ticket.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 138

AN ACT TO AMEND SECTION 1175 OF THE CONSOLIDATED STATUTES RELATING TO ELECTION OF DIRECTORS OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand one hundred and seventy-five of the Consolidated Statutes, be and the same is hereby amended by striking therefrom the following words: "the polls must remain open one hour unless all stockholders are present in person or proxy and have sooner voted, or unless all the stockholders waive this provision in writing."

Section amended.

Words stricken out.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 139

AN ACT TO REPEAL SECTION 5362 OF THE CONSOLIDATED STATUTES, RELATING TO SELLING OTHER PROPERTY OF LAND OWNER FOR DRAINAGE TAX, AND INSERTING IN LIEU THEREOF A PROVISION PROHIBITING THE SALE OF ANY LANDS OTHER THAN THOSE IN THE DRAINAGE DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand three hundred and sixty-two of the Consolidated Statutes is hereby repealed and the following substituted therefor:

Section repealed.

"5362. Assessment not collectible out of other property of delinquent. Only the land assessed in the drainage proceeding shall be liable for drainage tax or assessment, and no other property of the land owner shall or may be sold for said drainage tax or assessment: *Provided*, that this act shall not apply to any drainage bond sold and delivered prior to the ratification hereof or to any litigation pending at the time of said ratification."

Land liable for drainage tax.

No other property shall or may be sold.

Proviso: act to applicable to drainage bond heretofore sold and delivered. Or to pending litigation.

Counties excepted.

SEC. 1½. That this act shall not apply to Cumberland nor Robeson County.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 140

AN ACT TO EXTEND THE TIME FOR THE REGISTRATION OF STATE GRANTS.

The General Assembly of North Carolina do enact:

Time for registration extended.

Term of extension.

Grants or certified copies may be registered as fully as original.

Proviso: rights, titles or equities not diverted.

SECTION 1. That the time for the registration of grants issued by the State of North Carolina, or copies of such grants duly certified by the Secretary of State under his official seal, be and the same hereby is extended for a period of two years from the first day of January, nineteen hundred twenty-seven, and such grants or copies thereof duly certified as above set forth may be registered within such time as fully as the original might have been registered at any time heretofore: *Provided*, that nothing herein contained shall be held or have the effect to divest any rights, titles, or equities in or to the land covered by such grants or any of them, acquired by any person from the State of North Carolina by or through any entry or grant made or issued since such grants were respectively issued, or those claiming through or under such subsequent entry or grant.

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 141

AN ACT TO AMEND SECTION 225(m) CONSOLIDATED STATUTES RELATING TO SECTIONS OF THE BANKING LAW, APPLICABLE TO INDUSTRIAL BANKS.

The General Assembly of North Carolina do enact:

Section amended.

Sections of general laws applicable.

SECTION 1. That section two hundred and twenty-five(m) of the Consolidated Statutes be and the same is hereby amended to read as follows:

"Sections of General Laws applicable. Sections 216(a), 217(b), 217(c) as amended, 217(d), 217(f), 217(g), 217(h), 217(i), 217(j), 217(k), 217(l), 218(a), 218(c) as amended, 218(d), 219(f), 220(c), 220(j), 220(s), 220(t), 220(w), 221(a), 221(b), 221(c), 221(d), 221(e), 221(f), 221(j) as amended, 221(k), 221(m) as amended, 221(n) as amended, 222(b), 222(d), 222(e), 222(g), 222(h), 223(a), 223(b), 223(c), 223(d), 223(e), 223(f) as amended, 223(g), 224(a), 224(b), 224(d), 224(e) as amended, 224(g) as amended, 224(i) as amended, relating to the supervision and examination of commercial banks, shall be construed to be applicable

to industrial banks, in so far as they are not inconsistent with the provisions of this article.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 142

AN ACT TO AMEND SECTION 1131, CHAPTER 22, OF CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO AMENDMENTS, GENERALLY, OF CHARTERS OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand one hundred and thirty-one of the Consolidated Statutes of North Carolina be, and the same is hereby amended as follows:

(a) That subsection three thereof be amended by striking out the comma after the word "existence" in line one of said subsection three and by inserting, in lieu thereof, a period, and by striking out all the rest of said subsection three; Limitation of extension of existence.

(b) That said section one thousand one hundred and thirty-one be further amended by striking out the period at the end thereof and inserting in lieu thereof a comma, and by adding after such comma the words:

"Or extend its corporate existence: *Provided*, that before the Secretary of State shall issue a certificate of such amendment to any corporation possessing powers, franchises, privileges or immunities, which could not be obtained under this chapter, he shall forthwith transmit to the Corporation Commission a copy of said certificate and shall not issue or record the same until duly authorized so to do by the Corporation Commission as provided for the issuing of certificates of incorporation of banks in chapter five, volume three, Consolidated Statutes of North Carolina, provided that nothing herein shall be construed to require the increase of the capital stock of a bank renewing its charter over the capital of such bank at the time such renewal is applied for."

Extension. Proviso; matters requiring reference to corporation commission.

Copy of certificate sent to corporation commission.

Certificate not issued nor recorded until authorized by corporation commission.

Proviso; increase of capital stock not required.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 143

AN ACT TO AMEND CHAPTER 118, ARTICLE 1, SECTION 753, VOLUME 3, OF THE CONSOLIDATED STATUTE RELATING TO SALARY OF THE SECRETARY OF STATE BOARD OF HEALTH AND PAY OF MEMBERS.

The General Assembly of North Carolina do enact:

Consolidated statutes amended.

SECTION 1. That chapter one hundred and eighteen, article one, section seven hundred and fifty-three, volume three, of the Consolidated Statutes, be amended as follows:

Salary.

After the word "exceed" and before the word "thousand" in line thirteen, strike out the word "five" and insert in lieu thereof the word "eight."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 144

AN ACT TO AMEND CHAPTER 254, OF THE PUBLIC LAWS OF 1923, CHANGING THE NUMBER OF THE BOARD OF TRUSTEES OF EASTERN CAROLINA INDUSTRIAL TRAINING SCHOOL.

The General Assembly of North Carolina do enact:

Section and law amended.

SECTION 1. That section two of chapter two hundred and fifty-four, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out the word "five" in line two and by inserting in lieu thereof the word "eight."

Amendment.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 145

AN ACT TO PROVIDE FOR PAYMENT FROM THE MAINTENANCE FUND OF THE STATE HIGHWAY DEPARTMENT OF THE COST OF COMPLETING THE AUTOMOBILE BUILDING PROVIDED FOR BY CHAPTER 70, PUBLIC LAWS, EXTRA SESSION OF 1924.

The General Assembly of North Carolina do enact:

Payment from highway maintenance fund.

SECTION 1. There shall be paid from the Highway Maintenance Fund the sums temporarily advanced from said fund

by order of the Governor and Council of State, for the completion and furnishing of the automobile building provided for by chapter seventy, Public Laws, extra session of one thousand nine hundred and twenty-four, aggregating forty-seven thousand two hundred twenty-seven and 25/100ths (\$47,227.25) dollars, and the State Auditor is hereby directed to issue a warrant for such reimbursement and the Treasurer is hereby directed to pay such warrant when issued.

SEC. 2. This act shall be in force from and after its ratification.

Object of payment.

Amount.

Auditor to issue warrant.

Treasurer to pay warrant.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 146

AN ACT TO PROVIDE FOR THE ADMINISTRATION OF THE FISCAL AFFAIRS OF COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be known and may be cited as "The County Fiscal Control Act."

Official title.

SEC. 2. In this act, unless the context otherwise requires, certain words and expressions have the following meanings:

Interpretation of words and expressions.

(a) "Sub-division" means a township, school district, school taxing district, or other political corporation or subdivision within a county, including drainage and other districts, the taxes for which (taxes as here and elsewhere used in this act include special assessments) are under the law levied by the board of county commissioners of the county.

Subdivision.

(b) "Debt service" means the payment of principal and interest of bonds and notes as such principal or interest falls due, and the payments of moneys required to be paid into sinking funds.

Taxes include special assessments.

Debt service.

(c) "Constitutional school maintenance" means the maintenance of schools for the six months term required by the State Constitution.

Constitutional school maintenance.

(d) "Department" means any division of county functions or activities.

Department.

(e) "Department head" means the principal officer of any office, board, commission, institution, or branch of the county government in charge of a department.

Department head.

(f) The "Fiscal year" is the annual period for the completion of fiscal operations, and begins on the first day of July and ends on the thirtieth day of June.

Fiscal year.

(g) "Surplus revenues" means revenues in excess of the estimated revenues against which an appropriation is made, and arises when actual revenues exceed estimated revenues at the end of a fiscal year.

Surplus revenues.

Unencumbered
balance.

(h) "Unencumbered balance" means the balance of an appropriation after charging thereto all obligations for goods and services and all contracts or agreements payable from the appropriation, and all payments made from the appropriation except payments of such obligations, contracts, or agreements already charged against the appropriation.

Fund.

(i) "Fund" means the separate fund or account provided for a distinct function of government, as such functions are shown in (j) below.

Functions of
government.

(j) The funds required by this act are funds for each of the following functions of government.

(1) Current operating expense of the county.

(2) Constitutional school maintenance.

(3) County-wide school expenses over and above constitutional school maintenance.

(4) County debt service.

(5) County roads.

Each special serv-
ice given special
approval.

(6) Each special purpose to which the General Assembly has given its special approval, separately stated.

(7) Debt service of each subdivision, separately stated.

(8) Maintenance of each subdivision, separately stated.

(9) Permanent improvements in each subdivision, separately stated.

County account-
ant.

SEC. 3. It shall be the duty of the board of county commissioners in each county in the State, on or before the first Monday in April one thousand nine hundred and twenty-seven, and biennially thereafter, to appoint some person of honesty and ability, who is experienced in modern methods of accounting, as county accountant, to hold such office at the will of the board, or until the appointment of his successor; but, in lieu of appointing a county accountant in counties in which there is an auditor, the board shall impose and confer upon the county auditor all the powers and duties herein imposed and conferred upon county accountants, and in any county of the State in which there is no auditor, the board may impose and confer such powers and duties upon any county officer, except the sheriff or the tax collector or the county treasurer, or any person or bank acting as county financial agent or performing the duties ordinarily performed by a county treasurer or county financial agent. If such duties and powers are imposed or conferred upon any officer of the county, the board may revise and adjust the salary or compensation of such officer in order that adequate compensation may be paid to him for the duties of his office. Wherever in this act reference is made to the county accountant, such reference shall be deemed to include either the person appointed as

County auditor.

Duties conferred
on any county
officer.

Except sheriff,
tax collector, treas-
urer or depository.

Adjustment of
salary.

"County account-
ant" defined.

county accountant or the officer upon which the duties thereof are imposed.

SEC. 4. In addition to the duties imposed and powers conferred upon the county accountant by this act, he shall have the following duties and powers:

(a) He shall act as accountant for the county and subdivisions in settling with all county officers.

(b) He shall keep a record of the date, source, and amount of each item of receipts, and the date, the payee or contractor, the specific purpose, and the amount of every disbursement or contract made.

(c) He shall require every officer and department receiving or disbursing money of the county or its subdivisions to keep a record of the date, source, and amount of each item of receipts, and the date, the payee or contractor, the specific purpose, and the amount of every disbursement or contract made, and shall require the officer or department to keep a copy of such contract.

(d) He shall examine once a month, and at such other times as the board may direct, all books, accounts, receipts, vouchers, and other records of all county officers and employees and departments of the county administration receiving or expending public money, including the road commission, if there is such commission in the county, the county board of education and other subdivisions.

(e) He shall require all officers and employees in the county whose duty it is to collect fines, penalties, and other money to be applied to public purposes, to file with him each month, or oftener if the board so directs, a report showing amounts collected by such officers, including a report of all fees collected for the performance of their duties, whether they are entitled to such fees as the whole or a part of their compensation or are not entitled to the same.

(f) He shall once a year, or as often as he may be directed by the board of county commissioners, file with the board a complete statement of the financial condition of the county and subdivisions, showing the receipts and expenditures of the different departments of the county and its subdivisions, including the department of public roads and the department of public schools.

(g) He shall advise with the different officers and departments of the county and with State officers as to the best and most convenient method of keeping accounts, and he shall inform himself as to the best and simplest methods of keeping accounts, so as to bring about as far as possible a simple, accurate, and uniform system of keeping accounts of the county

Additional duties of county accountant.

Act as accountant in settling with county officers. Keep record of date, source of each item of receipts.

Date, payee or contractor, purpose and amount of disbursements or contracts. Require officers and departments to keep itemized accounts and disbursements.

Officers or departments to keep copy of contracts.

Monthly examination of accounts and records of officers handling funds.

Including road commission board of education and other subdivisions.

Officers collecting fines and other public money to file reports monthly.

Report to include fees.

Annual statement of financial condition of county and of subdivisions.

Departments of public roads and of public schools included.

Advise with county and State officers as to methods of keeping accounts. To inform himself as to methods of accounts. To establish a simple, accurate and uniform system.

Bills not allowed unless itemized and verified.

Other duties.

Heads of departments and officers to file statement before 1st June.

Amounts expended and estimated for current year.

Beginning with 1928.

Amounts expended in previous fiscal year.

Estimate of requirements of his department for coming year. Disbursements listed under appropriate class of functions.

County accountant to prepare:

Estimates necessary for ensuing fiscal year itemized.

Estimate to include deficits.

Emergency estimates.

Itemized estimate of revenue.

Itemized sources of revenue. Classified under proper funds.

Estimate of unencumbered and surplus revenue of current year.

"Budget estimate." To be submitted by first Monday in July.

Time for filing budget estimate.

Estimate open for inspection.

Furnish copy to each newspaper in county.

Publish summary in one or more papers.

Showing at least total appropriation to each function.

and subdivisions. He shall not allow any bill or claim unless the same be itemized and verified as now required by law.

(h) He shall perform such other duties having relation to the purposes of this act as may be imposed upon him by the board of county commissioners.

SEC. 5. It shall be the duty of all heads of departments and officers in charge of the functions for which county money or money of subdivision is to be expended, to file with the county accountant, before the first day of June of each year (a) a complete statement of the amounts expended and estimated to be expended for each object in his department in the current fiscal year, and (b) beginning in the year one thousand nine hundred and twenty-eight, a statement of the amounts expended for each object in his department in the fiscal year preceding the then current fiscal year, and (c) an estimate of the requirements of his department for each object in the ensuing fiscal year. Such statements and estimates shall list each object of disbursement under the appropriate class of functions as defined in section two of this act.

SEC. 6. Upon receipt of such statements and estimates, the county accountant shall prepare (a) his estimate of the amounts necessary to be appropriated for the next ensuing fiscal year for the different objects of the county and subdivisions, listing each object of disbursement under the appropriate class of functions as defined in section two of this act, which estimate shall include the full amount of any deficit in any fund, and may include an emergency estimate for each fund not greater than five per cent in excess of other estimates for such fund, and (b) an itemized estimate of the revenue to be available during the ensuing fiscal year, separating revenue from taxation from revenue from other sources, classifying the same under proper funds as defined in section two of this act, and (c) an estimate of the amount of unencumbered and surplus revenues of the current fiscal year in each fund. Such estimates and statements of the county accountant shall be termed the "Budget Estimate," and shall be submitted to the board not later than the first Monday of July of each year.

SEC. 7. Immediately upon the submission of the budget estimate, and at least twenty days before the adoption of the appropriation resolution, the board shall: (a) file the budget estimate in the office of the clerk of the board, where it shall remain for public inspection, and (b) furnish a copy of the budget estimate to each newspaper published in the county, and (c) cause to be published in at least one newspaper published in the county a summary of the budget estimate showing at least the total appropriation recommended for each separate fund or function as defined in section two of this act: *Pro-*

vided, however, that if no newspaper be published in the county, such summary shall be posted at the court-house door and at least three other public places in the county at least twenty days before the passage of the appropriation resolution.

SEC. 8. It shall be the duty of the board of county commissioners, not later than the fourth Monday in July in each year, to adopt and record on its minutes an appropriation resolution, the form of which shall be prescribed by the county accountant, which resolution shall make appropriations for the several purposes of the county and subdivisions thereof, upon the basis of the estimates and statements submitted by the county accountant, such sums as the board may deem sufficient and proper, whether greater or less than the recommendations of the budget estimates: *Provided, however*, that (a) no appropriation recommended by the county accountant for debt service shall be reduced, and (b) the powers given by the general law to the county board of education and county commissioners jointly, in respect to the determination of the amount to be raised or expended for the maintenance of the six months school term, shall be observed by the county accountant and by the board of county commissioners, and (c) the board shall appropriate the full amount of all lawful deficits reported in the budget estimate not funded as provided by law, and (d) no appropriation shall be made in excess of the amount which may be raised under any constitutional or statutory limits of taxation.

SEC. 9. A copy of the appropriation resolution shall be filed with the county treasurer or other officer or agent performing the functions ordinarily assigned to the county treasurer, and another copy thereof shall be filed with the county accountant, both copies as so filed to be kept on file for their direction in the disbursement of county funds.

SEC. 10. As soon as practicable after the first Monday in July, and before any levy of taxes is made, the county accountant shall submit to the board a supplemental budget showing: (a) the amount of any increase or decrease in each item of (1) deficits and (2) unencumbered balances and (3) surplus revenues as reported by him in the budget estimate, and (b) the amount of miscellaneous revenues collected in the preceding year from sources other than taxation, this amount to be separately classified as to funds and functions, and (c) an estimate of the amount of taxes for the current fiscal year which will not be collected in the same year, such estimate to be an average computed mathematically by adding together the amount of the taxes of each of the three preceding fiscal years which remained unpaid at the end of such fiscal years, respectively, including land sales to the county, and dividing

Proviso: summary posted at court-house door if no newspaper published in county. Summary posted twenty-days before appropriations made.

Time for adoption of appropriation resolution.

Form prescribed by accountant.

Resolution to provide for several purposes of county and subdivisions. Basis of appropriations.

Proviso: appropriation recommended for debt service not to be reduced.

Joint powers of board of education and board of commissioners to be observed.

Appropriation of full amount of lawful deficits.

Appropriations not to exceed tax limit.

Copies of resolution filed with county treasurer and county accountant.

For direction in disbursement of county funds.

Supplemental budget showing:

Deficits.
Unencumbered balances.
Surplus revenues.
Miscellaneous.
Separately classified as to funds and functions.
Estimate of taxes for current year, which will not be collected.
Basis of estimate.

Appropriation automatically amended.

By adding increase or subtracting decrease from fund or function to which deficit pertains.
Record of increase or decrease on margin of resolution.
Figures not to affect appropriation.

But considered in levy of taxes.

Publication of statement of financial condition of county.

Items to be shown.

Assessed valuation for current year.

Itemized statement of debt of county and subdivisions.

Amount and rate of taxation for preceding year.

Amount of taxes including land sales for three preceding years uncollected.

Average of uncollected taxes.

Amount collected in preceding year.

Miscellaneous revenue for three years.

Deficits for preceding year.

Deficits for each subdivision.

Surplus revenue of county and of each subdivision for preceding year.

Unencumbered balances of county and of each subdivision.

the sum thereof by three. Upon the submission of the figures showing increase or decrease in deficits, the appropriation resolution shall be deemed automatically amended by adding such increase to or subtracting such decrease from the amount appropriated for the fund or function to which such deficit pertains, and it shall be the duty of the clerk to record the amount of increase or decrease on the margin of the recorded appropriation resolution. The figures of the supplemental budget showing increases or decreases in unencumbered balances and surplus revenues, and showing the amount of miscellaneous revenues collected in the preceding fiscal year from sources other than taxes, and showing the estimate of taxes uncollectible in the current fiscal year, shall not affect the appropriation resolutions, but shall be taken into consideration in the levy of taxes as hereinafter provided.

SEC. 11. Simultaneously with the submission of the supplemental budget, the county accountant shall prepare and cause to be published in a newspaper published in the county, or if no newspaper be published in the county, then by posting at the court-house door and at least three other public places in the county, a statement of the financial condition of the county, containing such figures and information as the county accountant may consider it advisable to publish, which statement as so published or posted shall contain the figures showing at least the following items:

(a) The assessed valuation for the current year, unless the same shall not have been finally ascertained, in which case the assessed valuation of the preceding year shall be given.

(b) An itemized statement of the debt of the county and its subdivisions.

(c) The amount and rate of the taxation levied for the preceding fiscal year, whether collected or not.

(d) Amount of taxes, including land sales, for each of the three preceding fiscal years which remained uncollected at the end of such years, respectively, and the average thereof, and the amount of such uncollected taxes which were collected by the close of the preceding fiscal year.

(e) Miscellaneous revenue other than taxation for the preceding fiscal year.

(f) Deficits, of any, in all county funds in the aggregate for the preceding fiscal year.

(g) Such deficits for each subdivision of the county.

(h) Surplus revenues of the county, and separately stated, of each of the subdivisions of the county for the preceding year.

(i) Unencumbered balances of the county and, separately stated, of each of the subdivisions of the county for the preceding year.

(j) The rate of taxation for county purposes and the rate for each subdivision which he estimates it will be necessary to levy in the current fiscal year, these rates be computed as is provided in section twelve of this act for computation of rates by the board of county commissioners.

SEC. 12. As soon as may be practicable after the passage of the appropriation resolution and the automatic amendment thereof, which is hereinabove provided, and after the ascertainment of the assessed valuation of property for taxation, but not later than Wednesday after the third Monday in August of each year, the board of county commissioners, by resolution to be recorded in its minutes, shall levy upon all the taxable property of the county, in the case of county appropriations, and upon all the taxable property of each subdivision in the case of appropriations for subdivisions, such rate of tax as may be necessary to produce (a) the sum appropriated, and (b) the amount of the supplemental budget estimate of taxes which will not be collectible in the current fiscal year, after taking into consideration the figures contained in the budget estimate and supplemental budget showing surplus revenues and unencumbered balances carried over from the preceding fiscal year and the estimated miscellaneous revenues from other sources than taxation; but for the purpose of this computation the board shall not estimate miscellaneous revenues at a figure greater than ten per cent (10%) more than the actual receipts from miscellaneous revenues in the preceding fiscal year, as reported by the county accountant in the supplemental budget.

SEC. 13. No appropriation made by the appropriation resolution, except an appropriation for general county expenses, shall be transferred from one fund to another fund, and no appropriation for general county expenses shall be transferred to any fund of any subdivision of the county, or vice versa. No appropriation for general county expenses shall be transferred, except upon the passage and recording of a resolution of the board of county commissioners ordering such transfer, and copies of such resolution shall be furnished to the county accountant and to the head of each department to which or from which such transfer shall be made.

SEC. 14. In the interval between the beginning of the fiscal year and the adoption of the annual appropriation resolution, the board may make appropriations for the purpose of paying fixed salaries, the principal and interest of indebtedness, the stated compensation of officers and employees, and for the usual ordinary expenses of the county and its subdivisions, which appropriations so made shall be chargeable to the several appropriations, respectively, thereafter made in the annual appropriation resolution for that year.

Rate of taxation for county and for each subdivision necessary to levy for current year.
Computation of rates.

Levy of taxes.

Upon county for county appropriation.

On subdivisions for appropriation to subdivisions.
Sum appropriated.
Amount of estimate of taxes not collectible.

Figures considered.

Limit of estimate of miscellaneous revenues.

Appropriations not transferable.

Transfer of general county appropriations by resolution.

Copies of resolution furnished county accountant and heads of departments.

Appropriations bridging interval.

Purposes.

Appropriations chargeable to final appropriations.

Contracts or agreements requiring payment of money, nor warrant nor order drawn unless provision has been made for payment.

By appropriation resolution.
Through means of bonds or notes duly authorized.

Nor shall contract agreement or requisition be made unless unexpended balance be sufficient.

Contracts, agreements and requisitions to be in writing and bear statement by county accountant.

Form of statement.

Certificate not to validate contract.

Matters to be ascertained by county accountant before making certificate.

Appropriation unencumbered.

Warrants for payment.

Board approving bill disapproved by county accountant to make record of reason.

Warrants not valid unless signed by county accountant.

Statement to be appended.

SEC. 15. No contract or agreement requiring the payment of money, or requisition for supplies or materials, shall be made, and no warrant or order for the payment of money shall be drawn upon the treasury of the county, or a subdivision, unless provision for the payment thereof has been made by (a) an appropriation resolution as provided by this act, or (b) through the means of bonds or notes duly authorized by the General Assembly and by the board of county commissioners, and further authorized, in all cases required by law or by the Constitution, by a vote of qualified voters or taxpayers, or otherwise; nor shall such contract, agreement, or requisition be made unless the unencumbered balance of such appropriation or provision remains sufficient for such payment. No contract or agreement or requisition requiring the payment of money shall be valid unless the same be in writing, and unless the same shall have printed, written, or typewritten thereon a statement signed by the county accountant, as follows: "Provision for the payment of the moneys to fall due under this agreement has been made by appropriation duly made or by bonds or notes duly authorized, as required by the 'County Fiscal Control Act.'" Such certificate shall not, however, make valid any agreement or contract made in violation of this section. Before making such certificate, the county accountant shall ascertain that a sufficient unencumbered balance of the specific appropriation remains for the payment of the obligation, or that bonds or notes have been so authorized the proceeds of which are applicable to such payment, and the appropriation or provision so made shall thereafter be deemed unencumbered by the amount to be paid on such contract or agreement until the county is discharged therefrom.

SEC. 16. No claim against the county or any subdivision shall be paid except by means of a warrant or order on the county treasurer or county depository, signed by the head of the department for which the expense was incurred, nor unless the bill or claim for which the warrant or order is given shall have been presented to and approved by the county accountant, or in case of his disapproval of such claim or bill, by the board of county commissioners. The board shall not approve any claim or bill which has been disallowed by the county accountant without entering upon the minutes of the board its reason for approving the same in such detail as may show the board's reason for reversing the county accountant's disallowance. No warrant or order, except a warrant or order for payment of maturing bonds, notes, or interest coupons thereto appertaining, shall be valid unless the same shall bear the signature of the county accountant below a statement which he shall cause to be written, printed, or typewritten

thereon containing the words: "Provision for the payment of this warrant (or order) has been made by an appropriation duly made or a bond or note duly authorized, as required by the 'County Fiscal Control Act.'"

SEC. 17. Accounts shall be kept by the county accountant for each object of appropriation, which objects shall be classified under the various funds as defined in section two of this act, and every warrant or order upon the county treasury shall state specifically against which of such funds the warrant or order is drawn; such account shall show in detail the amount appropriated thereto, the amount drawn thereupon, the unpaid obligations charged against it, and the unencumbered balance to the credit thereof.

SEC. 18. The county accountant shall furnish bond in some surety company authorized to do business in North Carolina, the amount to be fixed by the board of commissioners in a sum not less than five thousand dollars (\$5,000), which bond shall be approved by the board of county commissioners, and shall be conditioned for the faithful performance of his duties under this act.

SEC. 19. Every public officer and employee whose duty it is to collect or receive any funds or money belonging to any county or subdivision thereof shall daily deposit the same with the county treasurer or in some bank, banks, or trust company, designated by the board of commissioners, in the name of the county and of the fund to which it is applied, and shall report the same daily to the county accountant by means of duplicate deposit ticket signed by the depository. If there is no treasurer or designated depository in the county, then the board of commissioners may allow such deposits to be made every three days in some depository outside of the county. If such officer or employee collects or receives such public moneys for a taxing district of which he is not an officer or employee, he shall, during Saturday of each week, pay to the proper officer of such district the amount so collected or received during the current week, and take receipt therefor.

The board of commissioners is hereby authorized and empowered to select and designate annually, by recorded resolution, some bank or banks or trust company in this State as an official depository of the funds of the county, and the county commissioners shall require of such depository a bond in some surety company authorized to do business in North Carolina in an amount sufficient to protect such deposits, but in no event not less than the average daily bank balance of the county for the preceding year; but the board may at any time require an additional bond, in its discretion.

Accounts to be kept by county accountant.

Warrant to state fund drawn on.

Details of account.

Bond of county accountant.

Amount.

Approval of bond.

Condition of bond.

Daily deposits by collecting or receiving officers.

Reports of deposits.

Deposit in depository outside of county.

Officer receiving money in district of which he is not officer pay over to proper officer.

Selection of bank or trust company as official depository.

Depository to give bond in surety company.

Minimum bond.

Interest on public deposits.

It shall be the duty of the board of commissioners to provide by recorded resolution for interest to be paid on public deposits at a rate to be determined by the board of commissioners. It shall be unlawful for any public moneys to be deposited by any officer, employee, or department, in any place, bank, or trust company other than those selected and designated as official depositories. Any person or corporation violating the provisions of this section or aiding or abetting in such violation shall be guilty of a misdemeanor and punished by fine or imprisonment, or both, in the discretion of the court.

Deposits in other banks unlawful.

Violation of section a misdemeanor.

Punishment.

Conduct by county accountant constituting misdemeanor.

SEC. 20. If a county accountant shall knowingly certify any contract, agreement, or warrant in violation of the requirements of this act, or approve any fraudulent, erroneous, or otherwise invalid claim or bill, or make any statement required by this act, knowing the same to be false, or shall wilfully fail to perform any duties imposed upon him by this act, he shall be guilty of a misdemeanor and punishable for each offense by a fine of not less than fifty dollars (\$50) or imprisonment for not less than twenty (20) days, or both fine and imprisonment, in the discretion of the court, and shall be liable on his bond for all damages caused by such violation or failure.

Punishment.

Liability on bond.

Liability for damages for officer or person violating act.

SEC. 21. If any county officer or head of a department or other official or person of whom duties are required by this act shall wilfully violate any part of this act, or shall wilfully fail to perform any of such duties, he shall be liable for all damages caused thereby.

Recovery of damages.

SEC. 22. The recovery of all damages allowed by the act may be made in the court having jurisdiction of the suit of the county, any subdivision thereof, or any taxpayer or other person aggrieved.

Chairman of county commissioners to report to solicitor.

SEC. 23. It shall be the duty of the chairman of the board of county commissioners to report to the solicitor of the district within which the county lies all facts and circumstances showing the commission of any offense as defined herein, and it shall be the duty of the solicitor to prosecute.

Solicitor to prosecute.

Purpose of act.

SEC. 24. It is the purpose of this act to provide a uniform system for all counties of the State by which the fiscal affairs of counties and subdivisions thereof may be regulated, to the end that accumulated deficits may be made up, and future deficits prevented, either under the provisions of this act or under the provisions of other laws authorizing the funding of debts and deficits, and to the end that every county in the State may balance its budget and carry out its functions without incurring deficits.

SEC. 25. All laws and parts of laws, whether general, local or special, which are in conflict with this act, are hereby repealed. Nothing herein contained, however, shall require any county now operating under a budget system provided by any local or special act now in force or which may be passed at the regular session of the General Assembly of 1927, to abandon any such operation or to comply with this act, but any such county may, in the discretion of its board of commissioners, elect to conduct its procedure under any one or more sections of this act as the board may deem best. All such counties shall nevertheless be subject to the requirements of certain provisions of this act, which are (a) the annual publication of financial information substantially as required by section 11, (b) the adoption of an appropriation resolution which shall appropriate the full amount of all deficits not funded and the full amount required for debt service as required by section 8, (c) the annual levy of taxes sufficient to meet all appropriations and the probable amount of uncollectible taxes computed as required by section 12, (d) endorsement by some one county officer, who shall either be the county accountant or an officer designated for that purpose by the board, of all contracts, agreements, requisitions, warrants and orders, substantially as provided by sections 15 and 16 (e) compliance with all the provisions of section 19, and (f) all the provisions of sections 20, 21, 22 and 23, as to penalties, liability for damages and requirements for reporting offenses to the district solicitor shall apply in all such counties so far as such counties are herein required to comply with this act.

SEC. 26. If any part of this act shall be held unconstitutional, the parts not unconstitutional shall remain in force and the unconstitutional part shall be regarded as excised.

SEC. 27. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

Repealing clause.

Effect of repeal.

Requirements affecting all counties.

Publication of financial information.

Adoption of appropriate resolution.

Annual levy of sufficient taxes.

Endorsement by county officer of all claims.

Compliance with provisions of Sec. 19, 21, 22 and 23.

Saving clause.

CHAPTER 147

AN ACT TO AUTHORIZE THE ISSUANCE OF BONDS OF THE STATE FOR THE PERMANENT IMPROVEMENT OF STATE INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Institutions Bond Act of one thousand nine hundred and twenty-seven."

SEC. 2. That for the permanent enlargement, improvement and equipment as hereinafter provided of the educational,

Official title.

Purpose of bond issues.

Issuance of bonds authorized.	charitable and correctional institutions and buildings of the State hereinafter mentioned, the State Treasurer is hereby
Amount.	authorized and directed, by and with the consent of the Governor and council of State, to issue and sell five million two
Date.	hundred forty-seven thousand dollars (\$5,247,000.00) bonds
Interest rate.	of the State, bearing such date or dates and such rate or rates
Maturity.	of interest not exceeding five per cent (5%) per annum, payable semi-annually, as may be fixed by the Governor and Council of State, all of which bonds shall mature at one date in
Coupons.	the year nineteen hundred and sixty-eight (1968).
Authentication of coupons.	SEC. 3. That said bonds shall carry interest coupons which
Bonds may be registered.	shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be
Authentication.	signed and sealed as is now or may hereinafter be provided by
Form and denominations.	law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act.
Sale of bonds.	SEC. 4. That subject to determination by the Governor and Council of State as to the manner in which said bonds shall be
Sale below par forbidden.	offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by
Payment of expense of preparation and sale.	inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time
Proceeds placed in special fund.	to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are
Designation of fund.	equal he shall give the preference of purchase to the citizens of North Carolina. All expenses necessarily incurred in the
Exclusive appropriation.	preparation and sale of the bonds shall be paid from the proceeds of such sale.
Warrants for payment.	SEC. 5. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of
Not drawn but on certificate of expense incurred.	bonds, the issuance of which has been anticipated by such bond anticipation notes), shall be placed by the Treasurer in
Heads of institutions, director, trustee or commissioner voting for or aids in exceeding appropriation subject to removal.	a special fund to be designated "Permanent Improvement Fund one thousand nine hundred and twenty-seven," and be disbursed only for the purposes provided in this act upon warrants drawn by the State Auditor, which warrants shall not
	be drawn for any institution or State buildings until the governing body or authority in charge thereof shall certify that
	an expense has been incurred justifying the issuance thereof. Any executive head of any institution or any director, trustee or commissioner in any State institution or agency of the State
	to which an appropriation is made under this act who votes for or aids in spending more money for public improvements for his institution than is hereby appropriated may be removed
	from office by the Governor.

SEC. 6. That the proceeds of such bonds and bond anticipation notes shall be disbursed as herein provided in the following amounts and for the following purposes:

For the permanent improvement, enlargement and equipment of the following institutions and buildings of the State:

EDUCATIONAL INSTITUTIONS

University of North Carolina.....\$1,220,000.00

For the following specific purposes: Library building, classroom building, reconstruction of new West building, reconstruction of wing of Phillips Hall, reconstruction of wing of Peabody Hall, reconstruction of Memorial Hall, new dormitory, furniture and fixtures for above buildings, permanent equipment, improvement of grounds:

Provided, that not more than six hundred twenty-five thousand dollars (\$625,000) of the total sum hereby appropriated shall be expended in the erection of a library building.

State College of Agriculture and Engineering.....\$580,000.00

For the following specific purposes: Electrical Engineering and Physics building, general classroom building, greenhouse, restoring Holladay Hall, remodeling South and Nineteen Hundred Eleven (1911) dormitories, remodeling animal husbandry building, wiring and finishing Patterson Hall, new barn and farm equipment, remodeling Winston Hall, roads, walks and grading, permanent equipment and furniture, receiving warehouse, books for technical library, house for president.

North Carolina College for Women.....\$820,000.00

For the following specific purposes: West wing for the educational building, home economics building, erecting and equipping three dormitories to provide for three hundred (300) additional students, pavements, drives and walks, new kitchen and equipment including refrigeration, furniture and equipment for educational building, furniture and equipment for home economics building.

Provided, that the sum of thirty thousand dollars (\$30,000) of the total amount hereby appropriated shall be used in the construction of a building to be erected upon the campus of the institution by the Alumnae Association to take the place of a building of said association which was appropriated and used by the institution when the educational building was erected; and *provided, further*, that the additional sum of forty-seven thousand five hundred dollars (\$47,500) of the total sum hereby appropriated shall be expended to pay for the completion of the auditorium and educational building heretofore financed temporarily under the terms of chapter two hundred and ten (210), Public Laws of one thousand nine hundred and twenty-five (1925).

Authorized amounts of disbursements.

For permanent improvement, enlargement and buildings.

Educational institutions.

University of North Carolina.

Specific purposes.

Proviso: limit of expense for library building.

State College of Agriculture and Engineering.

North Carolina College for Women.

Proviso: sum to be used for building by alumnae association.

Proviso: sum for completion of auditorium and educational building.

North Carolina Teachers College.	East Carolina Teachers College.....\$400,000.00 For the following specific purposes: To provide for three hundred (300) additional students as follows: Remodeling and fireproofing West dormitory, remodeling and fireproofing East dormitory, new dining-room, new kitchen and equipment for same, complete basement for teachers' dormitory and library, pavement, drives and walks, books and library, laundry, model school building, power house, infirmary.
Negro A. and T. College.	Negro A. and T. College.....\$40,000.00 For the following specific purposes: Purchase of farm, permanent improvement on farm.
North Carolina College for Negroes at Durham.	North Carolina College for Negroes at Durham.....\$200,000.00 For the following specific purposes: Administration and classroom building, dormitory for women:
Proviso: condition precedent.	<i>Provided</i> , that this sum shall be available if and when one hundred thousand dollars (\$100,000) additional to build a dormitory for boys is secured by the institution.
Cullowhee State Normal School.	Cullowhee State Normal School.....\$230,000.00 For the following specific purposes: Purchase training-school building, purchase of land and equipment, one dormitory, enlargement of dining-room and kitchen, new hydro-electric plant, addition to laundry, permanent equipment for dining-room, kitchen and laundry, permanent improvement for the campus and grounds. This appropriation being intended to provide for an increase of the student body to four hundred (400):
Proviso: condition precedent.	<i>Provided</i> , that this appropriation shall not be available until it is made to appear to the Attorney-General of the State of North Carolina that a good and indefeasible title in fee to the lands upon which the present buildings have been erected and the new buildings and improvements are to be erected is vested in the State of North Carolina or in the Cullowhee State Normal School.
Appalachian State Normal School.	Appalachian State Normal School.....\$100,000.00 For the following specific purposes: One dormitory and permanent equipment to provide for one hundred and forty (140) additional students.
Winston-Salem College for Negroes.	Winston-Salem Teachers' College for Negroes.....\$55,000.00 For the following specific purposes: new dormitory and purchase of permanent equipment.
	State Normal School for Colored, Elizabeth City\$10,000.00 For the following specific purposes: Additions and betterments, including equipment.
State Normal School for Colored (Fayetteville).	State Normal School for Colored, Fayetteville.....\$20,000.00 For the following specific purposes: Additions and betterments, including permanent equipment.

CHARITABLE AND CORRECTIONAL INSTITUTIONS

Charitable and
correctional
institutions.

State Hospital, Raleigh.....\$355,000.00

For the following specific purposes: Additions and betterments, including permanent equipment:

Provided, that three hundred seventeen thousand dollars (\$317,000) of the total sum hereby appropriated shall be expended to pay for the erection of the new fireproof West wing and the reconstruction of the East wing of the main building now under contract and financed temporarily under the terms of chapter two hundred ten (210), Public Laws of one thousand nine hundred twenty-five (1925).

Proviso: specific
directions for
disbursement.

State Hospital, Morganton.....\$100,000.00

State Hospital,
Morganton.

For the following specific purposes: Building fireproof walls and other work necessary in the reconstruction of the main building, building water storage reservoir and pipe line, shop building and other additions and betterments, including permanent equipment.

State Hospital, Goldsboro.....\$170,000.00

State Hospital,
Goldsboro.

For the following purposes: Purchase of additional land, building for tubercular males, building for tubercular females, dormitory for males, apartment house for staff, addition to laundry, utility buildings, two cottages for help, furniture and permanent equipment.

Caswell Training School.....\$125,000.00

Caswell Training
School.

For the following specific purposes: New dormitory for girls, new dormitory for boys, new colony building, new barn on Sutton tract, cottage for employees, enlargement of dairy barn and silos, other additions, betterments and permanent equipment. purchase farm.

North Carolina School for the Deaf, Morganton.....\$80,000.00

North Carolina
School for Deaf.

For the following specific purposes: Industrial building and equipment, additions to heating plant, including new boilers and other permanent equipment.

Orthopedic Hospital, Gastonia.....\$175,000.00

Orthopedic Hos-
pital, Gastonia.

For the following specific purposes: Two new buildings, one central heating plant, addition to dining-room, surgeon's residence, buildings for servants, improvement of grounds and permanent equipment.

North Carolina Sanatorium for Treatment of

Tuberculosis\$190,000.00

North Carolina
Sanatorium for
treatment of
tuberculosis.

For the following specific purposes: New building and equipment for women, cottages for employees, sleeping porches, completion of basement to nurses' home, barns, granary and permanent implement sheds, cold storage plant, refrigerator and other equipment for colored buildings, fire walls and doors in mail building.

Stonewall Jackson Training School.	Stonewall Jackson Training School.....	\$20,000.00
	For the following specific purposes: Enlargement of sewerage system, purchase of permanent equipment.	
State Home and Industrial School for Girls (Samarcand).	State Home and Industrial School for Girls, Samarcand	\$72,000.00
	For the following specific purposes: New dormitory, furniture and equipment:	
Proviso: sum to be expended in paying for completion of school building.	<i>Provided</i> , that twenty-two thousand four hundred sixty-four dollars and ten cents (\$22,464.10) of the total sum hereby appropriated shall be expended to pay for the completion of the school building recently erected and financed temporarily under the terms of chapter two hundred and ten (210), Public Laws of one thousand nine hundred and twenty-five (1925).	
Eastern Carolina Industrial Training School.	Eastern Carolina Industrial Training School, Rocky Mount	\$65,000.00
	For the following specific purposes: Two dormitories, sewerage, permanent improvement and equipment.	
Morrison Training School for Negroes.	Morrison Training School for Negroes.....	\$60,000.00
	For the following specific purposes: Dormitory and equipment, school building and equipment, administration building and equipment, additions to dairy barn, water and sewerage plant.	

FOR OTHER PURPOSES

Public buildings and grounds.	Public Buildings and Grounds.....	\$85,000.00
Improvement and repairs on old blind institute lot.	For the following specific purposes: For remodeling and reconstructing school building, industrial building and library building, and providing three fireproof vaults on old Blind Institute lot on Dawson street at Raleigh, and for other permanent improvements to said property. For premanent improvement to Capitol building and grounds:	
Permanent improvement of capitol building and grounds.	<i>Provided</i> , that six thousand and twenty dollars (\$6,020.00) of the total sum hereby appropriated shall be expended to pay for the construction of heating mains and other permanent improvements at the central heating plant in Raleigh, financed temporarily under the terms of chapter two hundred and ten (210), Public Laws of one thousand nine hundred and twenty-five (1925).	
Proviso: sum to be used for central heating plant.		
Inland waterway.	Inland Waterway	\$75,000.00
To purchase right of way.	For the following specific purposes: To purchase right of way for inland waterway canal from Beaufort Inlet to Cape Fear River in the State of North Carolina.	
Treasurer to borrow money.	SEC. 7. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and	

issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the Treasurer shall deem it advisable to postpone the issuance of such bonds.

(b) For the payment of any interest or principal of any of said bonds as the same shall fall due if there shall not be sufficient funds in the State Treasury with which to pay the same.

(c) For the renewal of any loan evidenced by notes herein authorized.

SEC. 8. That funds derived from the sale of bonds herein authorized shall be used in the payment of any bond anticipation notes and renewals thereof that may have been issued in anticipation of the sale of such bonds, and that funds provided by the General Assembly for the payment of interest and/or principal of bonds herein authorized shall be used in paying the interest and/or principal of any notes and renewals thereof the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

SEC. 9. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

SEC. 10. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

SEC. 11. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

SEC. 12. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

SEC. 13. That for the retirement of the principal of said bonds at maturity a sinking fund is hereby created, into which fund the State Treasurer shall pay during each fiscal year, beginning with the year ending June thirtieth, one thousand nine hundred and twenty-nine, from any funds not heretofore

Anticipation notes.

For anticipating sale of bonds.

For payment of principal and interest of bonds.

Renewal of loan.

Funds use in payment of anticipation notes.

Interest to be paid on notes may be evidenced by coupons.

Full faith, credit and taxing power of State pledged.

Coupons of bonds and notes receivable for taxes or other claims of State.

Exemption from taxation.

Interest not subject to taxation for income. Bonds, notes or coupons part of surplus of corporation.

Investment for trust funds.

Annual deposit for sinking fund.

pledged or appropriated, the sum of fifty-two thousand four hundred and seventy dollars.

SEC. 14. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 148

AN ACT REGULATING THE OPERATION OF VEHICLES ON HIGHWAYS AND LIMITING THE POWER OF LOCAL AUTHORITIES TO ENACT OR ENFORCE ORDINANCES, RULES OR REGULATIONS IN REGARD TO MATTERS EMBRACED WITHIN THE PROVISIONS OF THIS ACT, AND TO PROVIDE FOR THE ARREST OF AND PENALTIES TO BE IMPOSED UPON PERSONS VIOLATING THE PROVISIONS OF THIS ACT AND THE DISPOSITION OF FINES AND FORFEITURES COLLECTED HEREUNDER, AND TO MAKE UNIFORM THE LAW RELATING TO THE SUBJECT MATTER OF THIS ACT.

The General Assembly of North Carolina do enact:

ARTICLE 1

Definitions.

SECTION 1. *Definitions.*

The following words and phrases when used in this act shall for the purpose of this act have the meanings respectively ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

Vehicle.

(a) "Vehicle." Every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human power or used exclusively upon stationary rails, or tracks; *provided*, that for the purpose of this act, a bicycle or a ridden animal shall be deemed a vehicle.

Proviso: bicycles
and ridden
animals.

Motor vehicle.

(b) "Motor Vehicle." Every vehicle, as herein defined, which is self-propelled.

Motorcycle.

(c) "Motorcycle." Every motor vehicle designed to travel on not more than three wheels in contact with the ground except any such vehicle as may be included within the term "tractor" as herein defined.

Truck tractor.

(d) "Truck Tractor." Every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

Farm tractor.

(e) "Farm Tractor." Every motor vehicle designed and used primarily as a farm implement for drawing plows, mowing machines and other implements of husbandry.

- (f) "Road Tractor." Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn. Road tractor.
- (g) "Trailer." Every vehicle without motive power designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle. Trailer.
- (h) "Semi-trailer." Every vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests upon or is carried by another vehicle. Semi-trailer.
- (i) "Pneumatic Tires." All tires inflated with compressed air. Pneumatic tires.
- (j) "Solid Rubber Tire." Every tire made of rubber other than pneumatic tire. Solid rubber tires.
- (k) "Metal Tires." All tires the surface of which in contact with the highway is wholly or partly of metal or other hard, non-resilient material. Metal tires.
- (l) "Person." Every natural person, firm, co-partnership, association or corporation. Person.
- (m) "Owner." A person who holds the legal title of a vehicle or in the event a vehicle is the subject of an agreement for the conditional sale or lease thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee, or in the event of mortgagor of a vehicle is entitled to possession, then such conditional vendee or lessee or mortgagor shall be deemed the owner for the purpose of this act. Owner.
- (n) "Highway." Every way or place of whatever nature open to the use of the public, as a matter of right, for purpose of vehicular travel. The term "highway" shall not be deemed to include a roadway or driveway upon grounds owned by private persons, colleges, universities or other institutions. Highway.
- (o) "Private Road or Driveway." Every road or driveway not open to the use of the public for purposes of vehicular travel. Private roadways and drives excluded.
Private road or driveways.
- (p) "Intersection." The area embraced within the prolongation of the lateral curb lines or, if none, then the lateral boundary lines of two or more highways which join one another at an angle, whether or not one such highway crosses the other. Intersection.
- (q) "Safety Zone." The area or space officially set aside within a highway for the exclusive use of pedestrians and which is so plainly marked or indicated by proper signs as to be plainly visible at all times while set apart as a safety zone. Safety zone
- (r) "Right of Way." The privilege of the immediate use of the highway. Right of way.
- (s) "Business District." The territory contiguous to a highway when fifty per cent or more of the frontage thereon for a Business district.

distance of three hundred feet or more is occupied by buildings in use for business.

Residence district.

(t) "Residence District." The territory contiguous to a highway not comprising a business district when the frontage on such highway for a distance of three hundred feet or more is mainly occupied by dwellings or by dwellings and buildings in use for business.

Commission.

(u) "Commission." The State Highway Commission of this State acting directly or through its duly authorized officers and agents.

Commissioner.

(v). "Commissioner." The Chairman of the State Highway Commission of this State.

Local authorities.

(w) "Local Authorities." Every county, municipal and other local board or body having authority to adopt local police regulations under the constitution and laws of this State.

ARTICLE 2

Operation of
Vehicles and rules
of the road.

OPERATION OF VEHICLES—AND RULES OF THE ROAD

Habitual users of
narcotic drugs.

SEC. 2. *Persons under the influence of intoxicating liquor or narcotic drugs.*

Persons under
influence of liquor
or drugs barred
from driving.

It shall be unlawful and punishable as provided in section fifty-nine of this act for any person whether licensed or not who is an habitual user of narcotic drugs or any person who is under the influence of intoxicating liquor or narcotic drugs to drive any vehicle upon the highway within this State.

Reckless driving.

SEC. 3. *Reckless Driving.*

Any person who drives any vehicle upon a highway carelessly and heedlessly in wilful or wanton disregard of the rights or safety of others, or without due caution and circumspection and at a speed or in a manner so as to endanger or be likely to endanger any person or property, shall be guilty of reckless driving and upon conviction shall be punished as provided in section sixty of this act.

Restriction of
speed.

SEC. 4. *Restrictions as to Speed.*

Driving to be at
careful and prudent
speed.

(a) Any person driving a vehicle on a highway shall drive the same at a careful and prudent speed not greater than is reasonable and proper, having due regard to the traffic, surface and width of the highway and of any other conditions then existing, and no person shall drive any vehicle upon a highway at such a speed as to endanger the life, limb or property of any person and in no event at a rate of speed greater than forty-five miles per hour.

Circumstances gov-
erning rate.

Speed endangering
life, limb, or
property.

Limit of speed.

(b) Subject to the provisions of subdivision (a) of this section and except in those instances where a lower speed is specified in this act, it shall be unlawful for the driver of a vehicle to drive the same at a speed exceeding the following, but in any case when such speed would be unsafe it shall not be lawful.

1. Fifteen miles an hour when approaching within fifty feet of a grade crossing of any steam, electric or street railway when the driver's view is obstructed. A driver's view shall be deemed to be obstructed when at any time during the last two hundred feet of his approach to such crossing he does not have a clear and uninterrupted view of such railway crossing and of any traffic on such railway for a distance of four hundred feet in both directions from such crossing.

2. Fifteen miles an hour when passing a school during school recess or while children are going to or leaving school during opening and closing hours.

3. Fifteen miles an hour when approaching within fifty feet and in traversing an intersection of highways when the driver's view is obstructed. A driver's view shall be deemed to be obstructed when at any one time during the last one hundred feet of his approach to such intersection he does not have a clear and uninterrupted view of such intersection and of the traffic upon all of the highways entering such intersection for a distance of two hundred feet from such intersection.

4. Fifteen miles an hour in traversing or going around curves or traversing a grade upon a highway when the driver's view is obstructed within a distance of two hundred feet along such highway in the direction in which he is proceeding.

5. Fifteen miles an hour in a business district, as defined in this act, provided where municipalities maintain a system of traffic control signals, the speed may be increased to twenty (20) miles per hour; *provided, further*, that this speed must be reduced to not exceeding ten (10) miles per hour when making a turn.

6. Twenty miles an hour in a residence district, as defined in this act.

It shall be *prima facie* unlawful for any person to exceed any of the foregoing speed limitations, except as provided in subdivision (c) of this section. In every charge of violation of this section the complaint, also the summons or notice to appear, shall specify the speed at which the defendant is alleged to have driven, also the speed which this section declares shall be *prima facie* lawful at the time and place of such alleged violation.

(c) Local authorities in their respective jurisdiction are hereby authorized in their discretion to increase the speed which shall be *prima facie* lawful upon through highways at the entrance to which vehicles are by ordinance of such local authorities

Speed limitations.

Crossing where driver's view obstructed fifteen miles.

Definition of obstructed view.

Passing school during recess or while children are going to or leaving school, fifteen miles.

Within fifty feet of and traversing intersecting highway where view is obstructed, fifteen miles.

Definition of obstructed view.

Going round curves or traversing grade when view is obstructed, fifteen miles.

Business districts, fifteen miles.

Proviso: rate of twenty miles under traffic control systems.

Twenty miles per hour in residence districts.

Exceeding speed limit *prima facie* unlawful.

Speed to be specified in complaint and in summons.

Local authorities may increase limit.

required to stop before entering or crossing such through highways, and such intersections shall be signposted.

SEC. 5. Railroad warning signals must be obeyed.

Whenever any person driving a vehicle approaches a highway and interurban or steam railway grade crossing and a clearly visible and positive signal gives warning of the immediate approach of a railway train or car, it shall be unlawful for the driver of the vehicle to fail to bring the vehicle to a complete stop before traversing such grade crossing.

SEC. 6. Vehicles must stop at certain railway grade crossings.

The road governing body (whether State or county) is hereby authorized to designate grade crossings of steam or interurban railways by State and county highways, at which vehicles are required to stop, respectively, and such railways are required to erect signs thereat notifying drivers of vehicles upon any such highway to come to a complete stop before crossing such railway tracks, and whenever any such crossing is so designated and signposted it shall be unlawful for the driver of any vehicle to fail to stop within fifty feet but not closer than ten feet from such railway tracks before traversing such crossing. That no failure so to stop, however, shall be considered contributory negligence per se in any action against the railroad or interurban company for injury to person or property; but the facts relating to such failure to stop may be considered with the other facts in the case in determining whether the plaintiff was guilty of contributory negligence. *Provided*, that all school trucks and passenger busses be required to come to a complete stop at all railroad crossings.

SEC. 7. Special speed limitation on bridges.

It shall be unlawful to drive any vehicle upon any public bridge, causeway or viaduct at a speed which is greater than the maximum speed which can with safety to such structure be maintained thereon, when such structure is signposted as provided in this section.

(a) The State Highway Commission upon request from any local authorities shall, or upon its own initiative may conduct an investigation of any public bridge, causeway or viaduct, and if it shall thereupon find that such structure cannot with safety to itself withstand vehicles traveling at the speed otherwise permissible under this act, the Commission shall determine and declare the maximum speed of vehicles which such structure can withstand and shall cause or permit suitable signs stating such maximum speed to be erected and maintained at a distance of one hundred feet beyond each end of such structure. The findings and determination of the Commission shall be conclusive

Warning signals must be obeyed.

Vehicles to stop at railway grade crossings.

Road governing bodies may designate stop crossings.

Railways to erect warning signs.

Failure to stop unlawful.

Failure to stop not contributory negligence.

Determination of facts.

Proviso: school trucks and passenger busses to stop.

Speed on public bridges, causeways or viaducts.

Structure to be sign-posted.

Investigation by State highway commission.

Determination of maximum speed.

Signs to be erected and maintained.

Findings of commission conclusive evidence.

evidence of the maximum speed which can with safety to any such structure be maintained thereon.

SEC. 8. *When speed limit not applicable.*

The speed limitations set forth in this act shall not apply to vehicles when operated with due regard for safety under the direction of the police in the chase or apprehension of violators of the law or of persons charged with or suspected of any such violation, nor to fire department or fire patrol vehicles when traveling in response to a fire alarm, nor to public or private ambulances when traveling in emergencies. This exemption shall not however protect the driver of any such vehicle from the consequence of a reckless disregard of the safety of others.

Speed limits not applicable to:

When officers are in pursuit of law-breakers.

Fire department or patrol vehicles.

Ambulances.

Exemption no protection to reckless drivers.

SEC. 9. *Drive on right side of highway.*

Upon all highways of sufficient width, except upon one way streets, the driver of a vehicle shall drive the same upon the right half of the highway and shall drive a slow moving vehicle as closely as possible to the right-hand edge or curb of such highway, unless it is impracticable to travel on such side of the highway and except when overtaking and passing another vehicle subject to the limitations applicable in overtaking and passing set forth in sections twelve and thirteen of this act.

Right side of highway.

Slow moving vehicles.

Exceptions.

SEC. 10. *Keep to the right in crossing intersections or railroads.*

In crossing an intersection of highways or the intersection of a highway by a railroad right of way, the driver of a vehicle shall at all times cause such vehicle to travel on the right half of the highway unless such right side is obstructed or impassable.

"Keep to the right":

In crossing intersections.

SEC. 11. *Meeting of vehicles.*

Drivers of vehicles proceeding in opposite directions shall pass each other to the right, each giving to the other at least one-half of the main traveled portion of the roadway as nearly as possible.

Meeting of vehicles.

SEC. 12. *Overtaking a vehicle.*

(a) The driver of any such vehicle overtaking another vehicle proceeding in the same direction shall pass at least two feet to the left thereof, and shall not again drive to the right side of the highway until safely clear of such overtaken vehicle.

(b) The driver of an overtaking motor vehicle not within a business or residence district as herein defined shall give audible warning with his horn or other warning device before passing or attempting to pass a vehicle proceeding in the same direction.

Overtaking vehicles.

Warning by horn before passing.

SEC. 13. *Limitations on privilege of overtaking and passing.*

(a) The driver of a vehicle shall not drive to the left side of the center of a highway in overtaking and passing another

Limitations on overtaking or passing.

Left side to be clearly visible and free from traffic.

vehicle proceeding in the same direction unless such left side is clearly visible and is free of oncoming traffic for a sufficient distance ahead to permit such overtaking and passing to be made in safety.

Passing on crest of grade and on curves.

(b) The driver of a vehicle shall not overtake and pass another vehicle proceeding in the same direction upon the crest of a grade or upon a curve in the highway where the driver's view along the highway is obstructed within a distance of five hundred feet.

At crossings and intersections.

(c) The driver of a vehicle shall not overtake and pass any other vehicle proceeding in the same direction at any steam or electric railway grade crossing nor at any intersection of highways unless permitted so to do by a traffic or police officer.

No driving on left side of center when center line marked.

(d) The driver of a vehicle shall not drive to the left side of the center line of a highway upon the crest of a grade or upon a curve in the highway where such center line has been placed upon such highway by the State Highway Commission, and is visible.

Driver to give way to overtaking vehicle.

SEC. 14. *Driver to give way to overtaking vehicle.*

The driver of a vehicle upon a highway about to be overtaken and passed by another vehicle approaching from the rear shall give way to the right in favor of the overtaking vehicle on suitable and audible signal being given by the driver of the overtaking vehicle, and shall not increase the speed of his vehicle until completely passed by the overtaking vehicle.

No increase of speed until passed.

Following too closely.

SEC. 15. *Following too closely.*

(a) The driver of a motor vehicle shall not follow another vehicle more closely than is reasonable and prudent with regard for the safety of others and due regard to the speed of such vehicles and the traffic upon and condition of the highway.

Distance to be observed by motor trucks.

(b) The driver of any motor truck when traveling upon a highway outside of a business or residence district shall not follow another motor truck within one hundred feet, but this shall not be construed to prevent one motor truck overtaking and passing another.

Turning at intersections.

SEC. 16. *Turning at intersections.*

(a) Except as otherwise provided in this section, the driver of a vehicle intending to turn to the right at an intersection shall approach such intersection in the lane for traffic nearest to the right-hand side of the highway, and in turning shall keep as closely as practicable to the right-hand curb or edge of the highway, and when intending to turn to the left shall approach such intersection in the lane for traffic to the right of and nearest to the center of the highway and in turning shall pass beyond the

Approach when turning to right.

Approach when turning to left.

center of the intersection, passing as closely as practicable to the right thereof before turning such vehicle to the left.

For the purpose of this section, the center of the intersection shall mean the meeting point of the medial lines of the highways intersecting one another.

(b) Local authorities in their respective jurisdictions may modify the foregoing method of turning at intersections by clearly indicating by buttons, markers or other direction signs within an intersection the course to be followed by vehicles turning thereat, and it shall be unlawful for any driver to fail to turn in a manner as so directed when such direction signs are authorized by local authorities.

Center of intersection.

Modifications by local authorities.

Drivers to follow rules.

SEC. 17. *Signals on starting, stopping or turning.*

(a) The driver of any vehicle upon a highway before starting, stopping or turning from a direct line shall first see that such movement can be made in safety and if any pedestrian may be affected by such movement shall give a clearly audible signal by sounding the horn, and whenever the operation of any other vehicle may be affected by such movement shall give a signal as required in this section plainly visible to the driver of such other vehicle of the intention to make such movement.

Signal for starting.

Protection of pedestrian.

Signals to vehicles.

(b) The signal herein required shall be given by means of the hand and arm in the manner herein specified.

Signals given by hand and arm.

Whenever the signal is given the driver shall indicate his intention to start, stop, or turn by extending the hand and arm from and beyond the left side of the vehicle as hereinafter set forth.

Signals given by extending hand and arm from left side of vehicle.

Left turn—hand and arm horizontal forefinger pointing.

Left turn.

Right turn—hand and arm pointed upward.

Right turn.

Stop—hand and arm pointed downward.

Stop.

All signals to be given from left side of vehicles during last fifty feet traveled.

Signals given within last fifty feet.

SEC. 18. *Right of way.*

(a) When two vehicles approach or enter an intersection at approximately the same time, the driver of the vehicle on the left shall yield the right of way to the vehicle on the right except as otherwise provided in section nineteen. The driver of any vehicle traveling at an unlawful speed shall forfeit any right of way which he might otherwise have hereunder.

Vehicle on left to yield to vehicle on right.

Vehicle at unlawful speed to forfeit right of way.

(b) The driver of a vehicle approaching but not having entered an intersection shall yield the right of way to a vehicle within such intersection and turning therein to the left across the line of travel of such first mentioned vehicle, provided the driver of the vehicle turning left has given a plainly visible signal of intention to turn as required in section seventeen.

Vehicles approaching intersection to yield to vehicles within intersection.

Proviso: driver to have given signal of intention to turn.

Right of way to pedestrians in business or residence sections.

Intersections where traffic is regulated.

Exceptions.

Driver entering public highway from private road to yield to vehicles on highway.

Right of way to police and fire department vehicles.

Drivers of police or fire vehicles to use due care.

Arbitrary exercise of right of way not protected.

What to do on approach to police or fire vehicles.

Position near to and parallel to right hand curb. Clear of intersections.

Retain position until passed.

Following fire apparatus.

Parking not within one block.

Stop signs at intersections.

(c) The driver of any vehicle upon a highway within a business or residence district shall yield the right of way to a pedestrian crossing such highway within any clearly marked crosswalk or any regular pedestrian crossing included in the prolongation of the lateral boundary lines of the adjacent sidewalk at the end of a block, except at intersections where the movement of traffic is being regulated by traffic officers or traffic direction devices.

SEC. 19. *Exceptions to the right of way rule.*

(a) The driver of a vehicle entering a public highway from a private road or drive shall yield the right of way to all vehicles approaching on such public highway.

(b) The driver of a vehicle upon a highway shall yield the right of way to police and fire department vehicles and public and private ambulances when the latter are operated upon official business and the drivers thereof sound audible signal by bell, siren or exhaust whistle. This provision shall not operate to relieve the driver of a police or fire department vehicle or public or private ambulance from the duty to drive with due regard for the safety of all persons using the highway nor shall it protect the driver of any such vehicle from the consequence of any arbitrary exercise of such right of way.

SEC. 20. *What to do on approach of police or fire department vehicles.*

(a) Upon the approach of any police or fire department vehicle giving audible signal by bell, siren or exhaust whistle, the driver of every other vehicle shall immediately drive the same to a position as near as possible and parallel to the right hand edge or curb, clear of any intersection of highways, and shall stop and remain in such position unless otherwise directed by a police or traffic officer until the police or fire department vehicle shall have passed.

(b) It shall be unlawful for the driver of any vehicle other than one on official business to follow any fire apparatus traveling in response to a fire alarm closer than one block or to drive into or park such vehicle within the block where fire apparatus has stopped in answer to a fire alarm.

SEC. 21. *Vehicles must stop at certain through highways.*

The State Highway Commission with reference to State highways and local authorities with reference to highways under their jurisdictions are hereby authorized to designate main traveled or through highways by erecting at the entrances thereto from intersecting highways signs notifying drivers of vehicles to come to a full stop before entering or crossing such designated highway, and whenever any such signs have been so erected it

shall be unlawful for the driver of any vehicle to fail to stop in obedience thereto. That no failure so to stop, however, shall be considered contributory negligence per se in any action at law for injury to person or property; but the facts relating to such failure to stop may be considered with the other facts in the case in determining whether the plaintiff in such action was guilty of contributory negligence.

Failure to stop unlawful.

Failure to stop not contributory negligence.

Facts relating to failure may be considered.

SEC. 22. *Passing street cars.*

(a) The driver of a vehicle shall not overtake and pass upon the left any street car proceeding in the same direction, whether actually in motion or temporarily at rest, when a travelable portion of the highway exists to the right of such street car.

Passing street cars to left forbidden.

(b) The driver of a vehicle overtaking any railway, interurban or street car stopped or about to stop for the purpose of receiving or discharging any passenger shall bring such vehicle to a full stop not closer than ten feet to the nearest exit of such street car and remain standing until any such passenger has boarded such car or reached the adjacent sidewalk except that where a safety zone has been established, then a vehicle may be driven past any such railway, interurban or street car at a speed not greater than ten miles per hour and with due caution for the safety of pedestrians.

Passing stopped street car.

Exception safety zones.

Speed in passing.

Due caution enjoined.

SEC. 23. *Driving through safety zone prohibited.*

The driver of a vehicle shall not at any time drive through or over a safety zone as defined in section one of this act.

Driving through or over safety zone forbidden.

SEC. 24. *Stopping on highway.*

(a) No person shall park or leave standing any vehicle, whether attended or unattended, upon the paved or improved or main traveled portion of any highway, outside of a business or residence district, when it is practicable to park or leave such vehicle standing off the paved or improved or main traveled portion of such highway: *Provided*, in no event shall any person park or leave standing any vehicle, whether attended or unattended, upon any highway unless a clear and unobstructed width of not less than fifteen feet upon the main traveled portion of said highway opposite such standing vehicle shall be left for free passage of other vehicles thereon, nor unless a clear view of such vehicle may be obtained from a distance of two hundred (200) feet in both directions upon such highway: *Provided, further*, that in no event shall any person park or leave standing any vehicle whether attended or unattended upon any highway bridge.

Parking upon highway regulated.

Width to be left clear.

Clear view.

Proviso: no parking on bridges.

(b) Whenever any peace officer shall find a vehicle standing upon a highway in violation of the provisions of this section,

Peace officers to move vehicles or require removal.

he is hereby authorized to move such vehicle or require the driver or person in charge of such vehicle to move such vehicle to a position permitted under this section.

Disabled vehicles.

(c) The provisions of this section shall not apply to the driver of any vehicle which is disabled while on the paved or improved or main traveled portion of a highway in such manner and to such extent that it is impossible to avoid stopping and temporarily leaving such vehicle in such position.

SEC. 25. *Parking in front of fire hydrant, fire station or private driveway.*

Parking forbidden:
In front of a
private driveway.
Within 15 feet of
fire hydrant or
entrance to fire
station.
Within 25 feet of
intersection of
curb lines.
Within 15 feet of
intersection of
property lines.

No person shall park a vehicle or permit it to stand, whether attended or unattended, upon a highway in front of a private driveway or within fifteen feet in either direction of a fire hydrant or the entrance to a fire station nor within twenty-five feet from the intersection of curb lines or if none then within fifteen feet of the intersection of property lines at an intersection of highways.

SEC. 26. *Motor vehicle left unattended. Brakes to be set and engine stopped.*

Brakes to be set
and engine stopped.

No person having control or charge of a motor vehicle shall allow such vehicle to stand on any highway unattended without first effectively setting the brakes thereon and stopping the motor of said vehicle and when standing upon any grade without turning the front wheels of such vehicle to the curb or side of the highway.

Front wheels
turned to curb
when standing
on grades.

Driving on moun-
tain highways.

SEC. 27. *Driving on mountain highways.*

Vehicle to be
under control.

As near right hand
side as possible.

To give audible
warning when ap-
proaching curves.

The driver of a motor vehicle traversing defiles, canyons or mountain highways shall hold such motor vehicle under control and as near the right hand side of the highway as reasonably possible and upon approaching any curve where the view is obstructed within a distance of two hundred feet along the highway shall give audible warning with a horn or other warning device.

Coasting prohib-
ited.

SEC. 28. *Coasting prohibited.*

The driver of a motor vehicle when traveling upon a down grade upon any highway shall not coast with the gears of such vehicle in neutral.

Duty to stop in
event of accident.

SEC. 29. *Duty to stop in event of accident.*

Vehicle involved
in accident result-
ing in injury to
person or death
to stop immediately.
Punishment for
violation.

(a) The driver of any vehicle involved in an accident resulting in injury or death to any person shall immediately stop such vehicle at the scene of such accident and any person violating this provision shall upon conviction be punished as provided in section sixty-one of this act.

(b) The driver of any vehicle involved in an accident resulting in damage to property shall immediately stop such vehicle at the scene of such accident and any person violating this provision shall upon conviction be punished as provided in section fifty-eight of this act.

(c) The driver of any vehicle involved in any accident resulting in injury or death to any person or damage to property shall also give his name, address, operator's or chauffeur's license number and the registration number of his vehicle to the person struck or the driver or occupants of any vehicle collided with and shall render to any person injured in such accident reasonable assistance including the carrying of such person to a physician or surgeon for medical or surgical treatment if it is apparent that such treatment is necessary or is requested by the injured person and it shall be unlawful for any person to violate this provision.

Vehicle in accident resulting in damage to property to stop.

Punishment for failure.

Driver to give name, address, operator's license number, registration number of vehicle.

To render to injured person reasonable assistance. Carrying injured person to physician or surgeon for treatment.

Violation of provision unlawful.

SEC. 30. *Drivers of State, county and city vehicles subject to provisions of the act.*

The provisions of this act applicable to the drivers of vehicles upon the highways shall apply to the drivers of all vehicles owned or operated by this State or any political subdivisions thereof or of any city, town or district, except persons, teams, motor vehicles and other equipment while actually engaged in work on the surface of the road, but not when traveling to or from such work.

Application to all drivers.

Except trains and vehicles while actually working on road.

SEC. 31. *Powers of local authorities.*

Local authorities except as expressly authorized by sections four (c) and twenty-one shall have no power or authority to alter any speed limitations declared in this act or to enact or enforce any rule or regulations contrary to the provisions of this act, except that local authorities shall have power to provide by ordinances for the regulation of traffic by means of traffic or semaphores or other signalling devices on any portion of the highway where traffic is heavy or continuous and may prohibit other than one-way traffic upon certain highways and may regulate the use of the highways by processions or assemblages and except that local authorities shall have the power to regulate the speed of vehicles on highways in public parks, but signs shall be erected giving notices of such special limits and regulations.

Local authorities not to alter speed limitations.

Regulation of traffic by semaphores or other signaling devices.

One way traffic. Use of highways by processions or assemblages.

Regulation of speed in public parks.

SEC. 32. *This act not to interfere with rights of owners of real property with reference thereto.*

Nothing in this act shall be construed to prevent the owner of real property used by the public for purpose of vehicular travel by permission of the owner and not as matter of right

Rights of owners of property used for vehicular travel.

from prohibiting such use nor from requiring other or different or additional conditions than those specified in this act or otherwise regulating such use as may seem best to such owner.

ARTICLE III

THE SIZE, WEIGHT, CONSTRUCTION AND EQUIPMENT OF VEHICLES

SEC. 33. *Scope and effect of regulations in this title.*

Acts constituting misdemeanor.

Driving or moving vehicles of size or weight exceeding limit.

Vehicles not constructed or equipped as required.

Weight lawful throughout State.

Local authorities not to alter limitations.

It shall be unlawful and constitute a misdemeanor for any person to drive or move or for the owner to cause or knowingly permit to be driven or moved on any highway any vehicle or vehicles of a size or weight exceeding the limitations stated in this title or any vehicle or vehicles which are not so constructed or equipped as required in this title or the rules and regulations of the Commission adopted pursuant thereto and the maximum size and weight of vehicles herein specified shall be lawful throughout this State, and local authorities shall have no power or authority to alter said limitations except as express authority may be granted in this act.

SEC. 34. *Size of vehicles and loads.*

Total width.

Limitations of size not applicable to implements of husbandry.

Height.

Length of single vehicle.
Length of combinations.

Extension of load beyond front of vehicle.

Loads on passenger vehicles.

(a) No vehicle shall exceed a total outside width, including any load thereon, of ninety inches, except that the limitations as to size of vehicles stated in this section shall not apply to implements of husbandry temporarily propelled or moved upon the public highway.

(b) No vehicle unladen or with load shall exceed a height of twelve feet, six inches.

(c) No vehicle shall exceed a length of thirty feet, and no combination of vehicles coupled together shall exceed a total length of sixty-five feet.

(d) No train of vehicles or vehicle operated alone shall carry any load extending more than three feet beyond the front thereof.

(e) No passenger vehicle shall carry any load extending beyond the line of the fenders on the left side of such vehicle nor extending more than six inches beyond the line of the fender on the right side thereof.

SEC. 35. *Flag or light at end of load.*

Flag at rear of load.

Time when lights are required on load.

Whenever the load on any vehicle shall extend more than four feet beyond the rear of the bed or body thereof, there shall be displayed at the end of such load in such position as to be clearly visible at all times from the rear of such load a red flag not less than twelve inches both in length and width, except that between one-half hour after sunset and one-half hour before sunrise there shall be displayed at the end of any such load a red light plainly

visible under normal atmospheric conditions at least two hundred feet from the rear of such vehicle.

SEC. 36. *Weight of vehicles and loads.*

No vehicle shall be operated on any State highway with a combined weight of both vehicle and load exceeding ten tons. No vehicle shall be operated on any State highway the weight of which resting on the surface of such highway exceeds six hundred pounds upon any inch of the tire, roller or other support.

Maximum weight
of vehicle and load.

Weight per inch
of tire.

SEC. 37. *Peace officer may weigh vehicle and require removal of excess load.*

Any peace officer having reason to believe that the weight of a vehicle and load is unlawful is authorized to weigh the same either by means of portable or stationary scales, and may require that such vehicle be driven to the nearest scales in the event such scales are within two miles. The officer may then require the driver to unload immediately such portion of the load as may be necessary to decrease the gross weight of such vehicle to the maximum therefor specified in this act.

Authority of peace
officer to weigh
vehicles and loads.

SEC. 38. *Permits for excessive size and weight.*

The State Highway Commission and local authorities in their respective jurisdictions may, in their discretion, upon application in writing and good cause being shown therefor, issue a special permit in writing authorizing the applicant to operate or move a vehicle of a size or weight exceeding the maximum specified in this act, upon any highway under the jurisdiction of and for the maintenance of which the body granting the permit is responsible. Every such permit shall be carried in the vehicle to which it refers and shall be open to inspection by any peace officer, and it shall be a misdemeanor for any person to violate any of the terms or conditions of such special permit.

Special permits for
excessive size or
weight.

Permit carried in
vehicle and open
to inspection.

Misdemeanor to
violate terms of
permit.

SEC. 39. *When authorities may restrict right to use highways.*

The State Highway Commission or local authorities may prohibit the operation of vehicles upon or impose restrictions as to the weight thereof, for a total period not to exceed ninety days in any one calendar year, when operated upon any highway under the jurisdiction of and for the maintenance of which the body adopting the ordinance is responsible whenever any said highway by reason of deterioration, rain, snow or other climatic conditions will be damaged unless the use of vehicles thereon is prohibited or the permissible weights thereof reduced. The local authority enacting any such ordinance shall erect or cause to be erected and maintained, signs designating the provisions of

Right to restrict
use of highways.

Limit of interdict.

Reason for restric-
tion.

Notice of ordi-
nance.

the ordinance at each end of that portion of any highway to which the ordinance is applicable and the ordinance shall not be effective until or unless such signs are erected and maintained.

SEC. 40. *Restrictions as to tire equipment.*

Specifications for
solid rubber tires.

(a) Every solid rubber tire on a vehicle moved on any highway shall have rubber on its entire traction surface at least one and a half inches thick above the edge of the flange of the entire periphery.

Blocks, studs,
flanges, cleats,
spikes and other
protuberances on
tires unlawful.

(b) No tire on a vehicle moved on a highway shall have on its periphery any block, stud, flange, cleat or spike or any other protuberance of any material other than rubber which projects beyond the tread of the traction surface of the tire except that it shall be permissible to use farm machinery with tires having protuberances which will not injure the highway and except also that it shall be permissible to use tire chains of reasonable proportions upon any vehicle when required for safety because of snow, ice or other conditions tending to cause a vehicle to slide or skid.

Exceptions:

Farm machinery.

Tire chains.

Special permits
for traction en-
gines or tractors.

(c) The State Highway Commission or local authorities in their respective jurisdiction may, in their discretion, issue special permits authorizing the operation upon a highway of traction engines or tractors having movable tracks with traverse corrugations upon the periphery of such movable tracks or farm tractors or other farm machinery.

SEC. 41. *Trailers and towed vehicles.*

Trailers and tows.

(a) No motor vehicle shall be driven upon any highway drawing or having attached thereto more than one other vehicle, except that a motor vehicle with semi-trailer may draw in addition thereto one other vehicle.

Draw bar or
connections.

(b) The draw bar or other connection between any two vehicles, one of which is towing or drawing the other on a highway, shall not exceed fifteen feet in length from one vehicle to the other.

SEC. 42. *Brakes.*

Brakes.

Every motor vehicle when operated upon a highway shall be equipped with brakes adequate to control the movement of and stop and to hold such vehicle, including two separate means of applying the brakes each of which means shall be effective to apply the brakes to at least two wheels and so constructed that no part which is liable to failure shall be common to the two, except that motorcycles need be equipped with only one brake. All such brakes shall be maintained in good working order and shall conform to regulations not inconsistent with this section to be promulgated by the Commissioner.

Means of applying
brakes.

Motorcycles.

Brakes to be kept
in working order.
And conform to
regulations.

SEC. 43. *Horns and warning devices.*

(a) Every motor vehicle when operated upon a highway shall be equipped with a horn in good working order capable of emitting sound audible under normal conditions from a distance of not less than two hundred feet, and it shall be unlawful, except as otherwise provided in this section, for any vehicle to be equipped with or for any person to use upon a vehicle any siren, compression or spark plug whistle or for any person at any time to use a horn otherwise than as a reasonable warning or to make any unnecessary or unreasonable loud or harsh sound by means of a horn or other warning device.

(b) Every police and fire department and fire patrol vehicle and every ambulance used for emergency calls shall be equipped with a bell, siren or exhaust whistle of a type approved by the Commissioner.

Horns.

Use of siren, compression and spark plug whistles.

Use of horn.

Making unnecessary noise with horn.

Public vehicles equipped with bell, siren or exhaust whistle.

SEC. 44. *Mirrors.*

No person shall drive a motor vehicle on a highway which motor vehicle is so constructed or loaded as to prevent the driver from obtaining a view of the highway to the rear by looking backward from the driver's position, unless such vehicle is equipped with a mirror so located as to reflect to the driver a view of the highway for a distance of at least two hundred feet to the rear of such vehicle.

Mirrors.

Location and capacity.

SEC. 45. *Windshields must be unobstructed.*

(a) It shall be unlawful for any person to drive any vehicle upon a highway with any sign, poster or other non-transparent material upon the front windshield, side wings, side or rear windows of such motor vehicle other than a certificate or other paper required to be so displayed by law.

Signs on windshield and windows forbidden.

Exceptions.

SEC. 46. *Prevention of noise, smoke, etc., muffler cut-outs regulated.*

(a) No person shall drive a motor vehicle on a highway unless such motor vehicle is equipped with a muffler in good working order and in constant operation to prevent excessive or unusual noise, annoying smoke and smoke screens.

Vehicle to be equipped with muffler.

(b) It shall be unlawful to use a "muffler cut-out" or any motor vehicle upon a highway.

Use of muffler cut-out unlawful.

(c) No vehicle shall be driven or moved on any highway unless such vehicle is so constructed or loaded as to prevent its contents from dropping, sifting, leaking, or otherwise escaping therefrom.

Vehicle dropping, sifting, or leaking contents.

SEC. 47. *Required lighting equipment of vehicles.*

(a) When vehicles must be equipped.

Time of necessity
for lights.

Every vehicle upon a highway within this State during the period from a half hour after sunset to a half hour before sunrise and at any other time when there is not sufficient light to render clearly discernible any person on the highway at a distance of two hundred feet ahead, shall be equipped with lighted front and rear lamps as in this section respectively required for different classes of vehicles and subject to exemption with reference to lights on parked vehicles as declared in section fifty-two.

Front and rear
lamps.

Head lamps.

(b) Head lamps on motor vehicles.

Specifications.

Every motor vehicle other than a motorcycle, road-roller, road machinery, or farm tractor shall be equipped with two head lamps, no more and no less, at the front of and on opposite sides of the motor vehicle, which head lamps shall comply with the requirements and limitations set forth in section forty-nine and section fifty.

Head lamps on
motorcycles.

(c) Head lamps on motorcycles.

Every motorcycle shall be equipped with at least one and not more than two head lamps which shall comply with the requirements and limitations set forth in section forty-nine or section fifty.

Rear lamps.

(d) Rear lamps.

Every motor vehicle and every trailer or semi-trailer which is being drawn at the end of a train of vehicles shall carry at the rear a lamp of a type which has been approved by the Commissioner and which exhibits a red light plainly visible under normal atmospheric conditions from a distance of five hundred feet to the rear of such vehicle and so constructed and placed that the number plate carried on the rear of such vehicle shall under like conditions be so illuminated by a white light as to be read from a distance of fifty feet to the rear of such vehicle.

Clearance lamps.

(e) Clearance lamps.

Specifications.

Every motor vehicle having a width at any part in excess of eighty inches shall carry two clearance lamps on the left side of such vehicle, one located at the front and displaying a white light visible under normal atmospheric conditions from a distance of five hundred feet to the front of the vehicle, and the other located at the rear of the vehicle and displaying a red light visible under like conditions from a distance of five hundred feet to the rear of the vehicle.

Bicycles.

(f) Lamps on bicycles.

Every bicycle shall be equipped with a lighted lamp on the front thereof visible under normal atmospheric conditions from a

distance of at least three hundred feet in front of such bicycle and shall also be equipped with a reflex mirror or lamp on the rear exhibiting a red light visible under like conditions from a distance of at least two hundred feet to the rear of such bicycle.

Rear lamps.

(g) Lights on other vehicles.

Lights on other vehicles.

All vehicles not heretofore in this section required to be equipped with specified lighted lamps shall carry on the left side one or more lighted lamps or lanterns projecting a white light, visible under normal atmospheric conditions from a distance of not less than five hundred feet to the front of such vehicle and visible under like conditions from a distance of not less than five hundred feet to the rear of such vehicle, or in lieu of said lights shall be equipped with reflectors of a type which is approved by the State Highway Commission.

Reflectors.

SEC. 48. *Additional permissible lights on vehicles.*

(a) Spot lamps.

Spot lamps.

Any motor vehicle may be equipped with not to exceed two spot lamps, except that a motorcycle shall not be equipped with more than one spot lamp, and every lighted spot lamp shall be so aimed and used upon approaching another vehicle that no part of the beam will be directed to the left of the center of the highway nor more than one hundred feet ahead of the vehicle. No spot lamp shall be used on the rear of any vehicles.

No spot lamps on rear.

(b) Auxiliary driving lamps.

Auxiliary driving lamps.

Any motor vehicle may be equipped with not to exceed two auxiliary driving lamps mounted on the front, and every such auxiliary driving lamp or lamps shall meet the requirements and limitations set forth in section forty-nine (c).

(c) Restrictions on lamps.

Restriction on lamps.

Any device, other than head lamps, spot lamps or auxiliary driving lamps, which projects a beam of light of an intensity greater than twenty-five candle power, shall be so directed that no part of the beam will strike the level of the surface on which the vehicle stands at a distance of more than fifty feet from the vehicle.

SEC. 49. *Requirements as to head lamps and auxiliary driving lamps.*

(a) The head lamps of motor vehicles shall be so constructed, arranged, and adjusted that, except as provided in subsection (c) of this section, they will at all times mentioned in section forty-seven and under normal atmospheric conditions and on a level road produce a driving light sufficient to render clearly discernible a person two hundred feet ahead, but shall not project a glaring or dazzling light to persons in front of such head lamp.

Requirement as to head lamps.

Head lights shall not project glaring or dazzling light.

Specifications for
head lights.

(b) Head lamps shall be deemed to comply with the foregoing provisions prohibiting glaring and dazzling lights if none of the main bright portion of the head lamp beams rises above a horizontal plane passing through the lamp centers parallel to the level road upon which the loaded vehicle stands and in no case higher than forty-two inches, seventy-five feet ahead of the vehicle.

Dimmers and
use of.

(c) Whenever a motor vehicle is being operated upon a highway, or a portion thereof, which is sufficiently lighted to reveal a person on the highway at a distance of two hundred feet ahead of the vehicle, it shall be permissible to dim the head lamps or to tilt the beams downward or to substitute therefor the light from an auxiliary driving lamp or pair of such lamps, subject to the restrictions as to tilted beams and auxiliary driving lamps set forth in this subsection.

Management of
lamps in meeting
vehicles.

(d) Whenever a motor vehicle meets another vehicle on any highway it shall be permissible to tilt the beams of the head lamps downward or to substitute therefor the light from an auxiliary driving lamp or pair of such lamps subject to the requirement that the tilted head lamps or auxiliary lamp or lamps shall give sufficient illumination under normal atmospheric conditions and on a level road to render clearly discernible a person seventy-five feet ahead, but shall not project a glaring or dazzling light to persons in front of the vehicle, provided that at all times required in section forty-seven at least two lights shall be displayed on the front of and on opposite sides of every motor vehicle other than a motorcycle, road roller, road machinery, or farm tractor.

Provided: at least
two lights on front
of motor vehicles.

Except motor-
cycles, road rollers,
road machinery or
tractors.

City ordinances to
comply with this
section.

(e) No city or town shall enact an ordinance in conflict with this section.

SEC. 50. *Acetylene lights.*

Use of acetylene
lights.

Motor vehicles may be equipped with two acetylene head lamps of approximately equal candle power when equipped with clear plane glass fronts, bright six-inch spherical mirrors and standard acetylene five-eighths foot burners not more and not less and which do not project a glaring or dazzling light into the eyes of approaching drivers.

SEC. 51. *Enforcement of provisions.*

Commission to
furnish instruc-
tions to and super-
vise stations.

(a) The Commissioner is authorized to designate, furnish instructions to and to supervise official stations for adjusting head lamps and auxiliary driving lamps to conform with the provisions of section forty-seven. When head lamps and auxiliary driving lamps have been adjusted in conformity with the instructions issued by the Commissioner a certificate of adjustment shall be issued to the driver of the motor vehicle on forms

Certificate of ad-
justment.

issued in duplicate by the Commissioner and showing date of issue, registration number of the motor vehicle, owner's name, make of vehicle and official designation of the adjusting station.

(b) The driver of any motor vehicle equipped with approved head lamps, auxiliary driving lamps, rear lamps or signal lamps, who is arrested upon a charge that such lamps are improperly adjusted or are equipped with bulbs of a candlepower not approved for use therewith, shall be allowed forty-eight hours within which to bring such lamps into conformance with the requirements of this act. It shall be a defense to any such charge that the person arrested produce in court or submit to the prosecuting attorney a certificate from an official adjusting station showing that within forty-eight hours after such arrest such lamps have been made to conform with the requirements of this act.

Time for conforming to light regulations.

Certificate of adjustment bar to prosecution.

SEC. 52. *Lights on parked vehicles.*

Whenever a vehicle is parked or stopped upon a highway whether attended or unattended during the times mentioned in section forty-seven there shall be displayed upon such vehicle one or more lamps projecting a white light visible under normal atmospheric conditions from a distance of five hundred feet to the front of such vehicle and projecting a red light visible under like conditions from a distance of five hundred feet to the rear, except that local authorities may provide by ordinance that no lights need be displayed upon any such vehicle when parked in accordance with local ordinances upon a highway where there is sufficient light to reveal any person within a distance of two hundred feet upon such highway.

Lights on parked vehicles.

Local authorities excuse non-use of parking lights on lighted highways.

SEC. 53. *Red or green light visible from in front of vehicle prohibited.*

It shall be unlawful for any person to drive or move any vehicle upon highway with any red or green light thereon visible from directly in front thereof. This section shall not apply to police or fire department or fire patrol vehicles.

Red or green lights visible in front of vehicle not allowed.

ARTICLE IV

HIGHWAY TRAFFIC SIGNS

SEC. 54. *Uniform marking of and erection of signs on highways.*

The State Highway Commission is hereby authorized to classify, designate and mark both intrastate and interstate highways lying within the boundaries of this State and to provide a system of marking and signing such highways under the jurisdiction of this State, and such system of marking and signing

Signs on highways.

System of marking highways.

Correlation with
other states.

shall correlate with and so far as possible conform to the system adopted in other States.

SEC. 55. *Local traffic signs.*

Local traffic signs.

Local authorities in their respective jurisdictions shall cause appropriate signs to be erected and maintained, designating residence and business districts, highway and steam or interurban railway grade crossings and such other signs as may be deemed necessary to carry out the provisions of this act.

Signs for parking
regulations.

Local authorities shall erect appropriate signs giving notice of special local parking and other regulations.

SEC. 56. *Other than official signs prohibited.*

Signs other than
official forbidden.

No unauthorized person shall erect or maintain upon any highway any warning or direction sign, marker, signal or light in imitation of any official sign, marker, signal or light erected under the provisions of this act, and no person shall erect or maintain upon any highway any traffic or highway sign or signal bearing thereon any commercial advertising, provided nothing in this action shall be construed to prohibit the erection or maintenance of signs, markers, or signals bearing thereon the name of an organization authorized to erect the same by the State Highway Commission or by any local authority as defined in this act.

SEC. 57. *Injuring signs.*

Injuring signs
misdemeanor.

Any person who shall deface, injure, knock down or remove any sign posted as provided in this act shall be guilty of a misdemeanor.

ARTICLE V.

PENALTIES

SEC. 58. *Penalties for misdemeanors.*

Violation of act
misdemeanor.
Unless by this or
other State law
made felony.

(a) It shall be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this act unless such violation is by this act or other law of this State declared to be a felony.

Punishment.

First conviction.

(b) Every person convicted of a misdemeanor for a violation of any of the provisions of this act for which another penalty is not provided shall for a first conviction thereof within one year be punished by a fine of not more than one hundred dollars or by imprisonment in the county or municipal jail for not more than ten days; for a second such conviction within one year such person shall be punished by a fine of not more than two hundred dollars or by imprisonment in the county or municipal jail for not more than twenty days or by both such fine and imprison-

Second conviction
in one year.

ment; upon a third or subsequent conviction within one year such person shall be punished by a fine of not more than five hundred dollars or by imprisonment in the county or municipal jail for not more than six months or by both such fine and imprisonment.

Third or subsequent conviction in one year.

SEC. 59. Penalty for driving while under the influence of intoxicating liquor or narcotic drugs.

Every person who is convicted of a violation of section two of this act relating to habitual users of narcotic drugs and driving while under the influence of intoxicating liquor or narcotic drugs shall be punished by imprisonment in the county or municipal jail for not less than thirty days nor more than one year or by fine of not less than one hundred dollars nor more than one thousand dollars or by both such fine and imprisonment. On a second or subsequent conviction for the same offense he shall be punished by imprisonment for not less than ninety days nor more than one year, and, in the discretion of the court, a fine of not more than one thousand dollars. In the case of a first or subsequent conviction the court shall have no power to suspend judgment upon payment of cost.

Driving by habitual users of narcotics or driving while under influence of drugs or liquor.

Punishment for first offense.

Second or subsequent offense.

No power to suspend judgment.

SEC. 60. Penalty for reckless driving.

Every person convicted of reckless driving under section three of this act shall be punished by imprisonment in the county or municipal jail for a period of not less than five days nor more than ninety days or by fine of not less than twenty-five dollars nor more than five hundred dollars or by both such fine and imprisonment, and on a second or subsequent offense shall be punished by imprisonment for not less than ten days nor more than six months or by a fine of not less than fifty dollars nor more than one thousand dollars, or by both such fine and imprisonment. In no case shall the court have power to suspend judgment upon payment of costs.

Punishment for reckless driving.

Second and subsequent offense.

No power to suspend judgment.

SEC. 61. Penalty for failure to stop in event of accident involving injury or death to a person.

Every person convicted of violating section twenty-nine (a) of this act relative to the duty to stop in the event of certain accidents shall be punished by imprisonment in the county or municipal jail for not less than thirty days nor more than one year or in the State prison for not less than one nor more than five years or by fine of not less than one hundred dollars nor more than five thousand dollars or by both such fine and imprisonment. The Commissioner shall revoke the operator's or chauffeur's license of the person so convicted. In no case shall the court have power to suspend judgment upon payment of costs.

Punishment for failure to stop after accident.

Revocation of license.

No power to suspend judgment.

SEC. 62. *Penalty for felony.*

Punishment for
felony.

Any person who shall be convicted of a violation of any of the provisions of this act herein or by the laws of this State declared to constitute a felony shall, unless a different penalty is prescribed herein or by the laws of this State, be punished by imprisonment in the State prison for a term not less than one year nor more than five years, or by a fine of not less than five hundred dollars nor more than five thousand dollars, or by both such fine and imprisonment.

ARTICLE VI.

PROCEDURE UPON ARREST, REPORTS, DISPOSITION OF FINES AND FORFEITURES

SEC. 63. *Report of convictions to be sent to commission.*

Records of convictions
enjoined.

Copies of records
of convictions or
forfeiture of bail
to be sent to
commissioner.

Fee for copy.

Forms for ab-
stracts to be fur-
nished by commis-
sioner.
Details of forms.

Abstract to be
certified.

Reports from
courts of record.

Copies of judgment
when conviction is
for manslaughter
or other felony.

Commissioner to
keep records.

Records open to
inspection.

Fee to clerk for
copy.

(a) Every justice of the peace or police judge or clerk of a court of record in this State shall keep a full record of every case in which a person is charged with violation of any provision of this act, and in the event that such person is convicted or that his bail is forfeited, an abstract of such record shall be sent forthwith by the justice of the peace or police judge or court of record to the commission but this requirement shall not be deemed to make such court a court of record. For such abstract the clerk shall receive a fee of fifty cents to be taxed as costs against such person so convicted.

(b) Abstracts required by this section shall be made up on forms prepared by the Commission and shall include all necessary information as to the parties to the case, the nature of the offense, the date of hearing, the plea, the judgment, the amount of the fine or forfeiture, as the case may be, and every such abstract shall be certified by the justice of the peace, police judge or clerk of such police court as a true abstract of the record of the court.

(c) Each clerk of any court of record of this State shall also, within ten days after any final judgment of conviction of any violation of any of the provisions of this act, send to the commission a certified copy of such judgment of conviction. Certified copies of the judgment shall also be forwarded to the commission upon conviction of any person of manslaughter or other felony in the commission of which a vehicle was used. The said commission shall keep such records in its office, and they shall be open to the inspection of any person during reasonable business hours. For such certified copy of the judgment the clerk shall receive a fee of fifty cents to be taxed as costs against the convicted person.

SEC. 64. *Fines and forfeitures.*

All fines or forfeitures collected upon conviction or upon forfeiture of bail of any person charged with a violation of any of the provisions of this act constituting a misdemeanor, shall be disposed of as now required by law.

Fines and forfeitures disposed of as required by law.

ARTICLE VII.

EFFECT OF AND SHORT TITLE OF ACT

SEC. 65. *Short title.*

This act may be cited as the Uniform Act Regulating the Operation of Vehicles on Highways.

Short title of act.

SEC. 66. *Repeal.*

All laws or clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 67. *Time of taking effect.*

This act shall take effect from and after the thirtieth day of June, nineteen hundred and twenty-seven.

When act effective.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 149

AN ACT TO PROVIDE LAWS GOVERNING THE SALES OF STOCKS, BONDS AND OTHER SECURITIES IN THE STATE OF NORTH CAROLINA AND TO REPEAL CHAPTER 190, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. This act may be cited and shall be known as the "Capital Issues Law" of the State of North Carolina.

Title of citation.

SEC. 2. *Definitions.* When used in this act—

Definitions.

(a) The term "Commissioner" shall mean the member of the Corporation Commission of North Carolina, designated by the Governor to administer this act, and the term "Commission" shall mean the Corporation Commission of North Carolina, which is charged with certain duties under the terms of this act.

Commissioner.

Commission.

(b) The term "person" shall mean and include a natural person, firm, partnership, association, syndicate, joint-stock company, unincorporated company or organization, trust, incorporated or unincorporated, and any corporation organized under the laws of the District of Columbia, or of any state or

Person.

Trust.

territory of the United States, or of any foreign government. As used herein, the term "trust" shall be deemed to include a common law trust, but shall not include a trust created or appointed under or by virtue of a last will and testament or by a court of law or equity.

Security or securities.

(c) The term "securities" or "security" shall include any note, stock certificate, stock, treasury stock, bond, debenture, evidence of indebtedness, transferable certificate or interest or participation, certificate of interest in a profit-sharing agreement, certificate of interest in an oil, gas or mining lease, collateral trust certificate, any transferable share, investment contract, or beneficial interest in or title to property or profits or any other instrument commonly known as security.

Sale.

(d) The term "sale" shall include any agreement whereby a person transfers or agrees to transfer either the ownership of or an interest in a security. Any security given or delivered with or as a bonus on account of any purchase of securities, or of any other thing shall be deemed to constitute a part of the subject of such purchase and to have been sold for value.

Sale or sell to include.

"Sale," or "sell" shall also include an attempt to sell, an option of a purchase or sale, a solicitation of a sale, a subscription, or an offer to sell, either directly or by agent, or by a circular letter, advertisement, or otherwise; but nothing herein shall limit or diminish the full meaning of the term "sell" or "sale," as used by or accepted in courts of law or equity: *Provided*, that a privilege pertaining to a security giving the holder the privilege to convert such security into another security of the same issuer shall not be deemed a sale, or offer to sell, or option of sale of such other security within the meaning of this definition and such privilege shall not be construed as affecting the status of the security to which such privilege pertains with respect to exemption or registration under the provisions of this act, but when such privilege of conversion shall be exercised such conversion shall be subject to the limitations hereinafter provided in subsection (8) of section 4; and *provided further*, that the issue or transfer of a right pertaining to a security entitling the holder to subscribe to another security of the same issuer, when such right is issued or transferred with the security to which it pertains, shall not be deemed a sale or offer to sell or option of sale of such other security within the meaning of this definition, and such right shall not be construed as affecting the status of the security to which such right pertains with respect to exemption or registration under the provisions of this act; but the sale of such other security upon the exercise of such right shall be subject to the provisions of this act.

Proviso: privilege pertaining to security.

Not deemed sale or offer to sell.
Or option of sale.

Privilege not affecting status of security.

Privilege, when exercised, subject to limitations.

Proviso: issue or transfer of right.

Not deemed sale or offer to sell or option of sale.

Status of security not affected.

Sale of security upon exercise of right subject to act.

(e) The term "issuer" shall include every person who proposes to issue or who issues or who has issued or shall hereafter issue any security (sold or to be sold, or offered or to be offered for sale.

Issuer.

(f) The term "intangible assets" shall mean and include patents, formula, good will, promotions, trade brands, franchises, evidences of indebtedness or corporate securities, titles or rights in and to intangible property, and all other like assets.

Intangible assets.

(g) "Tangible assets" shall mean all assets other than intangible assets, as above defined.

Tangible assets.

(h) "Mortgage" shall be deemed to include a deed of trust to secure a debt.

Mortgage.

SEC. 3. *Exempted securities.* Except as hereinafter provided, the provisions of this act shall not apply to any security which, at the time of sale thereof, is within any of the following classes of securities:

Exempted securities.

(a) Any security issued or guaranteed by the United States or by any territory or insular possession thereof, or by the District of Columbia, or by any state or municipal corporation or political subdivision or agency thereof.

Securities of United States and appurtenances and dependencies.

(b) Any security issued or guaranteed by any foreign government, or by any state, province or political subdivision thereof, having the power of taxation or assessment, with which the United States is maintaining diplomatic relations and which security is recognized at the time it is offered for sale in this State as a valid obligation for its face value by such foreign government, or by the State, province or political subdivision thereof issuing same.

Securities of foreign governments.

Recognized as valid obligation of such government or its subdivision.

(c) Any security issued by a national bank, or by any Federal Land Bank, or joint-stock land bank, or national farm loan association under the provisions of the Federal Farm Loan Act of July seventeen, nineteen hundred and sixteen, or any amendments thereof, or by the War Finance Corporation, or by any corporation created or acting as an instrumentality of the government of the United States pursuant to authority granted by the Congress of the United States, *provided, that* such corporation is subject to supervision or regulation by the government of the United States.

Securities issued by national banks, federal land banks or joint stock land bank, or national farm loan association.

Provide; corporation subject to supervision by United States.

(d) Any security issued or guaranteed as to principal, interest or dividend, by a corporation, domestic, or foreign, owning or operating a railroad, or any other public service utility: *Provided, that* such corporation is subject to regulation or supervision, either as to its rates and charges or as to the issue of its own securities by a public commission, board or officer, or by any governmental, legislative or regulatory body of this State, or of the United States, or of any State, territory

Railroad securities.

Public service utility.

Provide; corporation subject to governmental regulation and supervision

Equipment secured based on chattel mortgages, leases or agreements for conditional sale.

Equipment securities where ownership or title is retained.

Bonds, notes or other evidences of debt issued by holding corporation and secured by collateral.

Proviso: value of collateral securities.

Securities listed by organized stock exchange.

Or stock exchange investigated and approved by commissioner.

Securities to have been listed by authority.

Evidences of debt guaranteed by listed companies.

Securities exemption based on listing of stock.

Proviso: power of commissioner to withdraw approval of exchange.

Proviso: power to withdraw approval of security.

or insular possession thereof, or of the District of Columbia, or of the Dominion of Canada, or any province thereof; also equipment securities based on chattel mortgages, leases or agreements for conditional sale of cars, motive power or other rolling stock or equipment mortgaged, leased or sold to or furnished for the use of or upon a railroad or other public service utility corporation, or equipment securities where the ownership or title of such equipment is pledged or retained in accordance with the provisions of the laws of the United States, or of any State, or of the Dominion of Canada, to secure the payment of such equipment securities; also bonds, notes or other evidences of indebtedness issued by a holding corporation and secured by collateral consisting of any of the securities herein above in this clause (d) described: *Provided*, that such collateral securities equal in fair value at least one hundred and twenty-five (125%) per cent of the par value of the bonds, notes or other evidences of indebtedness, so secured.

(e) Securities appearing in any list of securities dealt in or any organized stock exchange having an established meeting place in a city of over five hundred thousand population according to the last preceding United States census and providing facilities for the use of its members in the purchase and sale of securities listed by such exchange, and on which exchange actual transactions have accrued during each of the preceding twenty years in the purchase and sale of United States bonds, or other bonds of any of the classes exempted herein from the provisions of this act, and which require financial statements to be submitted at the time of listing and annually thereafter; or on any other recognized and responsible stock exchange which has been previously investigated and approved by the commissioner and which securities have been so listed pursuant to official authorization by such exchange, and also all securities senior to any securities so listed, or represented by subscription rights which have been so listed; or evidences of indebtedness guaranteed by companies any stock of which is so listed, if the company whose securities are guaranteed is a subsidiary of the guaranteeing company and controlled by lease or ownership of stock, such securities to be exempt only so long as such listing shall remain in effect: *Provided, however*, that the commissioner, upon 10 days' notice and hearing may at any time withdraw his approval of any such stock exchange; and *provided further*, that the commissioner may at any time withdraw his approval of any security so listed on any stock exchange in a city of five hundred thousand population as above defined, or any other approved stock exchange, and thereafter such security shall not be entitled

to the benefit of this exemption, except upon further order of the commissioner.

(f) Any security issued by, and representing an interest in, or a direct contract obligation of a bank, trust company or savings institution, which bank, trust company or savings institution is incorporated under the laws of, and subject to the examination, supervision and control of the United States, or of any state or territory of the United States, or of any insular possession thereof: *Provided*, this section shall not apply to any security based upon mortgages on real estate nor to saving institutions and trust companies not approved by the banking department of the Corporation Commission of the State of North Carolina.

(g) Negotiable promissory notes or commercial paper if such issue of negotiable notes or commercial paper mature in not more than fifteen months from the date of issue and shall be issued within three months after date of sale.

(h) Securities issued by building and loan associations incorporated under the laws of the State of North Carolina.

(i) Securities issued by insurance companies in North Carolina, subject to State supervision.

(j) Securities issued by any corporation organized not for pecuniary profit or organized exclusively for educational, benevolent, fraternal, charitable or reformatory purposes.

(k) Securities evidencing indebtedness due under any contract made in pursuance to the provisions of any statute of any State of the United States providing for the acquisition of personal property under conditional sale contract.

(l) Bonds or notes secured by lien on vessels shown by policies of marine insurance taken out in responsible companies to be of value, after deducting any and all other indebtedness secured by prior lien, of not less than one hundred and twenty-five (125%) per cent of the par amount of such bonds or notes.

(m) Any security other than common stock outstanding and in the hands of the public for a period of not less than five years upon which no default in payment of principal, interest or dividend exists and upon which no such default has occurred for a continuous immediately preceding period of five years.

(n) Any security which, under the laws of this State, is a legal investment for savings banks or trust funds.

(o) Securities issued by a domestic corporation, partnership, association, company, syndicate or trust owning a property business or industry which has been in continuous operation for not less than three years prior thereto, and which has shown during a period of not less than two years nor

Securities of bank, trust company or savings institution of United States, any State or territory or insular possession.

Proviso: securities based on nor to savings institutions and trust companies not approved by banking department of corporation commission.

Negotiable notes or commercial paper not maturing not more than fifteen months from date of issue.

Securities issued by building and loan associations.

Securities issued by insurance companies in North Carolina.

Securities issued by corporations organized not for pecuniary profit.

Securities evidencing debt under conditional sale contract.

Bonds or notes secured by lien on vessels.

Value of vessels as shown by marine insurance policies.

Any security showing no default within five years.

Securities, standing as legal investment of saving banks or trust funds.

Securities issued by domestic corporation doing business at a profit for at least three years.

more than five years prior to the close of its last fiscal year preceding the offering of such securities average annual net earnings, after deducting all prior charges, not including the charges or prior securities to be retired out of the proceeds of such sale, as follows:

Profits on interest bearing securities. Not less than one and one-half times interest charges.

(1) In the case of interest bearing securities, not less than one and one-half times the annual interest charges thereon and upon all other outstanding interest-bearing obligations of equal rank.

Preferred stock showing not less than one and one-half dividend requirements.

(2) In the case of preferred stock not less than one and one-half times the annual dividend requirements on the total of the proposed issue of such preferred stock and on all other outstanding stock of equal rank.

Common stock with par value. Not less than six per cent of outstanding common. Common stock without par value. Not less than six per cent of amount charged to capital. Proviso: tangible assets to equal or exceed.

(3) In the case of common stock with par value not less than six per cent upon all outstanding common stock of equal rank, or in the case of common stock without par value, not less than six per cent upon the amount charged to capital by reason of the issuance thereof: *Provided*, the tangible assets of such corporation, partnership, association, company, syndicate, or trust (not including any intangible assets), together with the proceeds of the sale of such securities accruing to the issuer, shall equal or exceed:

In case of evidence of debt, one hundred and twenty-five per cent of par value.

(1) In the case of evidence of indebtedness, one hundred twenty-five per centum of the par value of such evidence of indebtedness, and all other obligations of equal rank then outstanding and not to be retired out of the proceeds of the sale of such evidence of indebtedness.

In case of preferred stock not less than one hundred and twenty-five per cent of par value of all outstanding preferred stock.

(2) In the case of preferred stock one hundred twenty-five per centum of the par value of the aggregate amount of all outstanding preferred stock of equal and prior rank and the stock then offered for sale, after the deduction from such assets of all indebtedness which will be existing and of the par value of all stock of senior rank which will be outstanding after the application of the proceeds of the preferred stock offered for sale.

Deducting existing debt and par value of stock of senior rank.

In case of common stock one hundred per cent of all outstanding stock of equal rank. Value reckoned at price at which stock is offered and sold. Deducting debts and par value of stock of senior rank. Proviso: basis of valuation of stock without par value.

(3) In the case of common stock one hundred per centum of the aggregate of all outstanding stock of equal rank and the stock then offered for sale, reckoned at the price at which such stock is offered for sale or sold after the deduction from such assets of all indebtedness which will be existing and of the par value of all stock of senior rank which will be outstanding after the application of the proceeds of the common stock offered for sale: *Provided, however*, that in the case of preferred or common stock, without par value, computation hereunder shall be made upon the basis of the amount charged to capital by reason of the issuance thereof, instead of upon the basis of par value.

SEC. 4. *Transactions exempted from operation of this act.*

Except as hereinafter provided, the provisions of this act shall not apply to the sale or the offering for sale of any security in any of the following transactions, viz.:

(1) At any judicial, executor's, administrator's, or guardian's sale, or at any sale by a receiver or trustee in insolvency or bankruptcy.

(2) By or for the account of any pledgeholder or mortgagee selling or offering for sale, in the ordinary course of business, to liquidate a bona fide debt, a security pledged in good faith as security for such debt.

(3) In an isolated transaction in which any security is sold or offered for sale by the owner thereof, or by his representative for the owner's account in the usual and ordinary course of business and not for the direct or indirect promotion of any scheme or enterprise within the purview of this act, and when such sale or offer for sale is not made in the course of repeated and successive transactions of a like character by such owner or on his account by the representative of such owner, and neither such owner nor his representative is the maker or issuer or underwriter of such security.

(4) The sale of, or offer to sell such security to any bank, savings institution, trust company, insurance company, or to any corporation.

(5) The distribution by a corporation of capital stock, bonds or other securities to its stockholders or other security holders as a stock dividend or other distribution out of earnings or surplus; or the issue of securities by a corporation to security holders or creditors of such corporation in the process of a bona fide reorganization of such corporation made in good faith either in exchange for either or both the securities of such security holders or claims of such creditors, or partly for cash and partly in exchange for the securities or claims of such security holders or creditors; or the issue of increased capital stock of a corporation sold or distributed by it entirely among its own stockholders, when no commission or other remuneration is paid or given directly or indirectly in connection with the sale or distribution of such increased capital stock.

(6) The transfer or exchange by or on account of one corporation to another corporation or to its stockholders of their or its own securities in connection with a proposed consolidation or merger of such corporations, or in connection with the change of par value of stock to non par value stock or the exchange of outstanding shares for a greater or smaller number of shares.

(7) Subscriptions for shares or sales or negotiations for sales of shares of the capital stock in domestic corporations,

Transactions exempted.

Court sales, or sales by receiver or trustee.

Sales by pledge holder or mortgagee.

Isolated transactions in ordinary course of business.
Not for direct or indirect promotion of any scheme or enterprise.
Sale not in course of repeated transactions of like character.
Owner not maker or issuer or underwriter of security.

Sale to any bank, or any corporation.

Distribution as stock dividend or other distribution.

Issue of securities by corporation in process of reorganization.

Or issue of increased capital stock by corporation, sold or distributed to its own stockholders, when no commission is paid.

Transfer or exchange of stock in consolidation or merger.

Or change of par value stock to no value stock.

Or exchange of outstanding stock for greater or smaller number of shares.

Subscriptions, shares, or sales of shares in domestic corporations when no expense is incurred.

Issue and delivery of security in exchange for any other security of same issue.

Proviso: exchange security registered or exempt and security received in exchange entitled to registration.

Estimate of par value.

Subscription to capital stock prior to incorporation.

Where no expense is incurred and no commission paid.

Sale of securities to registered dealer. Bonds or notes secured by mortgage upon real estate where entire interest is sold to single person at single sale.

Sale prima facie evidence of violation of act.

Securities not to be sold until registered

Registration of stock to include registration of rights to subscribe if stated in notice.

when no expense is incurred, and no commission, compensation or remuneration is paid or given for, or in connection with, the sale or disposition of such securities.

(8) The issue and delivery of any security in exchange for any other security of the same issuer pursuant to a right of conversion entitling the holder of the security exchanged to make such conversion: *Provided*, that the security exchanged has been registered by notification under the law or was when sold exempt from the provisions of the law and that the security received in exchange if sold at the conversion price would at the time of such conversion fall within the class of securities entitled to registration by notification under the law. Upon such conversion the par value of the security surrendered in such exchange shall be deemed the price at which the securities received in such exchange are sold.

(9) Subscriptions for shares of the capital stock of a corporation prior to the incorporation thereof, when no expense is incurred, and no commission, compensation or remuneration is paid or given for, or in connection with, the sale or disposition of such securities.

(10) The sale of securities to a registered dealer.

(11) Bonds or notes secured by mortgage upon real estate where the entire mortgage together with all of the bonds or notes secured thereby are sold to a single purchaser at a single sale.

SEC. 5. *Burden of proof as to such transactions.* It shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment or proceeding laid or brought under this act in either a court of law or equity, or before the commissioner, in either a civil or a criminal action or suit. The sale, unless the transaction is exempted from the operation of this act, of any security not exempt from the provisions of this act as hereinbefore provided and not admitted to the record and recorded as hereinafter provided, shall be prima facie evidence of the violation of this act, and the burden of proof of any such exemption shall be upon the party claiming the benefit thereof.

SEC. 6. *Registration of securities.* No securities except of a class exempt under any of the provisions of section three hereof, or unless sold in any transaction exempt under any of the provisions of section four hereof shall be sold within this State unless such securities shall have been registered by notification or by qualification as hereinafter defined. Registration of stock shall be deemed to include the registration of rights to subscribe to such stock if the notice under section 7 or the application under section 8 for registration of such stock includes a statement that such rights are to be issued.

SEC. 7. *Advertisement of securities.* It shall be unlawful hereafter:

(1) To advertise in this State, through or by means of any prospectus, circular, price list, letter, order blank, newspaper, periodical or otherwise, or

To advertise by prospectus or kindred means.

(2) To circulate or publish any newspaper, periodical or either written or printed matter in which any advertisement in this section specified shall appear, or

To circulate or publish, newspaper, periodical or written or printed matter in which advertisement appears.

(3) To circulate any prospectus, price list, order blanks, or other matter for the purpose of inducing or securing any subscriptions to or sale of any security or securities not exempted under any of the provisions of section three of this act, and not sold or to be sold in one of the transactions exempted under the provisions of section four and except as provided in section 8 of this act, unless and until the requirements of section six of this act have been fully complied with and such advertising matter has been filed and approved by the commissioner.

To circulate any prospectus, price lists or other matter for purpose of inducing or securing subscriptions to sale of securities or mortgages not exempted.

Advertising matter to be filed and approved by commissioner.

SEC. 8. *Registration by notification.* The following classes of securities shall be entitled to registration by notification in the manner provided in this section:

Securities entitled to registration by notification.

(1) Securities issued by a corporation, partnership, association, company, syndicate or trust owning a property, business or industry which has been in continuous operation not less than three years, and which has shown during a period of not less than two years, nor more than five years, next prior to the close of its last fiscal year preceding the offering of such securities, average annual net earnings, after deducting all prior charges not including the charges upon securities to be retired out of the proceeds of sale, as follows:

Securities issued by business with three years life and for not less than two years done business at profit of.

(a) In the case of interest bearing securities, not less than one and one-half times the annual interest charge thereon and upon all other outstanding interest bearing obligations of equal rank.

In case of interest bearing securities not less than one and one-half times interest charge.

(b) In the case of preferred stock, not less than one and one-half times the annual dividend requirements on such preferred stock and on all other outstanding stock of equal rank.

In case of preferred stock not less than one and one-half times dividend requirements.

(c) In the case of common stock not less than five per centum upon all outstanding common stock of equal rank, together with the amount of common stock then offered for sale reckoned upon the price at which such stock is then offered for sale or sold. The ownership by a corporation, partnership, association, company, syndicate or trust or more than 50 per cent of the outstanding voting stock of a corporation shall be construed as the proportionate ownership of the property, business or industry of such corporation, and shall permit the inclusion of the earnings of such corporation, applicable to

In case of common stock not less than five per cent on outstanding stock of equal rank and stock offered for sale.

Ownership of over fifty per cent of outstanding stock construed as proportionate ownership of business.

And permit inclusion of earnings.

the payment of dividends upon the stock so owned in the earnings of the corporation, partnership, association, company, syndicate, or trust issuing the securities sought to be registered by notification.

Bond or notes secured by first mortgage on agricultural lands, oil, gas or mining property or leases not included.
Or city, town or village real estate.

When mortgage is first mortgage and aggregate value of bonds and notes does not exceed sixty per cent of fair value of lands plus sixty per cent of insured value of buildings.

When mortgage is first mortgage on city, town or village real estate and aggregate face value of bonds or notes does not exceed sixty per cent of fair market value.
And mortgaged to produce income through rentals.
Rental value to equal interest plus three per cent of principal.

Bonds or notes secured by collateral.

Which collateral shall consist of first mortgage bonds or notes.
Or principal amount of obligations secured as hereinafter provided.
Principal amount of obligations of United States.
Or cash equal to one hundred per cent of aggregate principal amount of bonds or notes.
Enumeration of collateral referred to in clause "b."

(2) Any bond or notes secured by a first mortgage upon agricultural lands used and valuable for agricultural purposes (not including oil, gas or mining property or leases), or upon city, town or village real estate situated in any State or territory of the United States or in the District of Columbia or in the Dominion of Canada as follows:

(a) When the mortgage is a first mortgage upon such agricultural lands, used and valuable for agricultural purposes, and when the aggregate face value of such bonds or notes, not including interest notes, or coupons secured thereby, does not exceed 60 per centum of the then fair market value of said lands plus 60 per centum of the insured value of any improvements thereon; or,

(b) When the mortgage is a first mortgage upon city, town or village real estate and when the aggregate face value of such bonds or notes, not including interest notes or coupons, secured by such real estate or leaseholds does not exceed 60 per centum of the then fair market value of said mortgaged real estate or leaseholds, respectively, including any improvements appurtenant thereto, and when said mortgaged property is used principally to produce through rental a net annual income, after deducting operating expenses and taxes, or has a fair rental value, after deducting operating expenses and taxes, at least equal to the annual interest, plus not less than 3 per centum of the principal of said mortgage indebtedness.

(c) Bonds or notes secured by first lien on collateral pledged as security for such bonds or notes with a bank or trust company as trustee, which bank or trust company is incorporated under the laws of and subject to examination and supervision by the United States or by a state of the United States, which collateral shall consist of (a) a principal amount of first mortgage bonds or notes conforming to the requirements of any one or more of subsection (2) of this section 8 and/or (b) a principal amount of obligations secured as hereinafter in this subsection provided, and/or (c) a principal amount of obligations of the United States, and/or (d) cash, equal to not less than 100 per cent of the aggregate principal amount of all bonds or notes secured thereby. The portion of such collateral referred to in clause (b) shall consist of obligations secured by a first lien on a principal amount of first mortgage bonds or notes conforming to the requirements of subsection (2) of this section 8, and/or a principal amount of obligations of the United States and/or cash equal to not less

than 100 per cent of the aggregate principal amount of such obligations so secured thereby, and all such pledged securities including cash so securing such obligations shall have been deposited with a bank or trust company as trustee, which bank or trust company is incorporated under the laws of and subject to examination and supervision by the United States or by a state of the United States.

Securities entitled to registration by notification shall be registered by the filing by the issuer or by any registered dealer interested in the sale thereof in the office of the commissioner of a statement with respect to such securities containing the following:

- (a) Name of issuer.
- (b) A brief description of the security including amount of the issue.
- (c) Amount of securities to be offered in the State.
- (d) A brief statement of the facts which show that the security falls within one of the classes in this section defined.
- (e) The price at which the securities are to be offered for sale.

In the case of securities falling within the class defined by subsection (1), if the circular to be used for the public offering is not filed with the statement, then a copy of such circular shall be filed in the office of the commissioner within two days thereafter, or within such further time as the commissioner shall allow.

In the case of securities falling within the classes defined by subsection (2), the circular to be used for the public offering shall be filed with the statement.

The filing of such statement in the office of the commissioner and the payment of the fee hereinafter provided shall constitute the registration of such security. Upon such registration, such securities equal to the amount so registered by notification may be sold in this State by any registered dealer by giving notice in the manner hereinafter provided in section 19, subject, however, to the further order of the commissioner as hereinafter provided.

If, at any time, in the opinion of the commissioner, the information contained in the statement or circular filed is misleading, incorrect, inadequate, or incomplete, or the sale or offering for sale of the security may work or tend to work a fraud or, in the opinion of the commissioner, be contrary to good business practices, the commissioner may require from the person filing such statement such further information as may, in his judgment, be necessary to establish the classification of such security as claimed in said statement, or to enable the commissioner to ascertain whether the sale of such

Pledged securities to have been deposited with trust company.

Securities entitled to registration by notification to file statement in office of commissioner.

Statement to contain.

Name of issuer.

Description of security and amount of issue. Amount of securities to be offered. Statement of facts showing right to registration.

Price.

Circular to be used for public offering filed with commissioner.

Cases requiring statement to be filed with application.

Filing of statement and payment of fee to constitute registration.

Sale by registered dealer by giving notice.

Subject to further order of commissioner.

Commissioner may require further information.

Commissioner may suspend right to sell pending further investigation.

Notice to person filing statement and to registered dealers.

Refusal to furnish information ground for suspension.

Sales forbidden upon suspension.

Order suspended on filing indemnifying bond.
Penalty to be fixed by commissioner.
Obligation of bond.
Bond payable to State.
Action on bond.

Hearing given person suspended.

Entry of final order prohibiting sales.

Proviso: if registration is denied under this section, applicant may apply for registration by qualification.

Commissioner upon hearing may revoke order of suspension.

Fees: To be paid at time of filing statement.

security would be fraudulent, or would result in fraud, and the commissioner may also suspend the right to sell such security pending further investigation by entering an order specifying the grounds for such action, and by notifying personally by mail, telephone or telegraph the person filing such statement and every registered dealer who shall have notified the commissioner of an intention to sell such security. The refusal to furnish information required by the commissioner, within a reasonable time to be fixed by the commissioner, may be a proper ground for the entry of such order of suspension. Upon the entry of any such order of suspension no further sales of such security shall be made until the further order of the commissioner; unless the person to be affected by such order shall file with the commissioner a bond in a penalty to be fixed by him in some solvent surety company licensed in the State of North Carolina, to pay all such damages as might be sustained by any purchaser of such security, which bond shall be made payable to the State of North Carolina and sued upon by any person damaged by such sale.

In the event of the entry of such order of suspension the commissioner shall upon request give a prompt hearing to the parties interested. If no hearing is requested within a period of twenty (20) days from the entry of such order, or if upon such hearing the commissioner shall determine that any such security does not fall within a class entitled to registration under this section, or that the sale thereof would be fraudulent or would result in fraud or the continued sale of the same, is in his opinion contrary to good business practices, he shall enter a final order prohibiting sales of such security, with his findings with respect thereto: *Provided*, that if the finding with respect to such security is that it is not entitled to registration under this section, the applicant may apply for registration by qualification by complying with the requirements of section 9. Appeals from such final order may be taken as hereinafter provided. If, however, upon such hearing, the commissioner shall find that the security is entitled to registration under this section, and that its sale will neither be fraudulent nor result in fraud, or that the continued sale thereof is not contrary to good business practices, he shall forthwith enter an order revoking such order of suspension and such security shall be restored to its status as a security registered under this section, as of the date of such order of suspension.

At the time of filing the statement, as hereinbefore prescribed in this section, the applicant shall pay to the commission a filing fee of ten dollars and a fee of one-twentieth of one per cent of the aggregate par value of the securities

to be sold in this State for which the applicant is seeking registration, but in no case shall such latter fee be less than twenty-five dollars, and not exceeding one hundred and fifty dollars. In the case of stock having no par value, the price at which such stock is to be offered to the public, shall be deemed to be the par value of such stock.

SEC. 9. *Registration by qualification.* All securities required by this act to be registered before being sold in this State, and not entitled to registration by notification, shall be registered only by qualification in the manner provided by this section.

The commissioner shall receive and act upon applications to have securities registered by qualification and may prescribe forms on which he may require such applications to be submitted. Applications shall be in writing and shall be duly signed by the applicant and sworn to by a proper person, and filed in the office of the commissioner and may be made either by the issuer of the securities for which registration is applied or by any registered dealer desiring to sell the same within this State.

The commissioner may require the applicant to submit to the commissioner the following information respecting the issuer and such other information as he may, in his judgment, deem necessary to enable him to ascertain whether such securities shall be registered pursuant to the provisions of this section.

(a) The names and addresses of directors, trustees and officers, if the issuer be a corporation or association or trust organized or existing under the common law (as hereinbefore defined) of all partners, if the issuer be a partnership, and of the issuer if the insurer be an individual.

(b) The location of the issuer's principal business office and of its principal office in this State, if any, and if not, the name of its process officer within this State.

(c) The purposes of incorporation, (if incorporated) and the general character of the business actually to be transacted by the issuer, and the purpose of the proposed issue.

(d) A statement of the capitalization of the issuer; a balance sheet showing the amount and general character of its assets and liabilities on a day not more than sixty (60) days prior to the date of filing such balance sheet; a detailed statement of the plan upon which the issuer proposes to transact business; a copy of the security for the registration of which application is made; and a copy of all circulars, prospectuses, advertisements or other descriptions of such securities then prepared by or for such issuer, and/or by or for such appli-

Securities requiring registration and not entitled to registration by notification.

Commissioner to receive and act on applications. May prescribe forms. Application to be in writing and sworn to. And filed in office of commissioner. Applicant to be issuer of securities. Or registered dealer.

Commissioner may require information.

Names and addresses of directors, trustees and officers if the issuer be corporation. Of all partners if issue be partnership. And of issuer if an individual. Location of principal business office. And principal office in this State. Process officer in this State. Purposes of incorporation. General character of business. Purpose of proposed issue. Capitalization. Balance sheet. Detailed statement of plan of business. Copy of security. Copy of circulars, prospectuses, advertisements or other description of securities.

Statement of issuer's income, expense and fixed charges.

Price at which security is proposed to be sold. Maximum of commission or other remuneration for selling.

Detailed statement showing consideration for which securities have or are to be issued.

Amount to be disposed of as foundation stock. Statement of stock issued as promotion stock.

Certified copy of articles of incorporation. By-laws.

If issuer be trustee certified copy of instrument by which trust is created.

If issuer be partnership or unincorporated association or joint stock company, copy of articles of partnership or association and all other papers pertaining to organization.

Statements, exhibits and documents to be verified.

If securities required to be registered by qualification: Commissioner may fix maximum of commission or other form of pay for selling securities.

Limit of pay.

Filing fee.

cant (if the applicant shall not be the issuer) to be used for distribution or publication in this State.

(e) A statement of the amount of the issuer's income, expenses, and fixed charges during the last fiscal year, or if in actual business less than one year, then for such time as the issuer has been in actual business.

(f) A statement showing the price at which such security is proposed to be sold, together with the maximum amount of commission or other form of remuneration to be paid in cash or otherwise, directly or indirectly, for or in connection with the sale, or offering for sale, of such securities.

(g) A detailed statement showing the items of cash, property, services, patents, good will and any other consideration for which such securities have been or are to be issued in payment.

(h) The amount of capital stock which is to be set aside and disposed of as promotion stock, and a statement of all stock issued from time to time as promotion stock.

(i) If the issuer is a corporation, there shall be filed with the application a certified copy of its articles of incorporation with all amendments and of its existing by-laws, if not already on file in the office of the commissioner, or with the Secretary of State of this State. If the issuer is a trustee there shall be filed with the application a copy of all instruments by which the trust is created or declared and in which it is accepted and acknowledged. If the issuer is a partnership or an unincorporated association, or joint stock company, or any other form of organization whatsoever, there shall be filed with the application a copy of its articles of partnership or association and all other papers pertaining to its organization, if not already on file in the office of the commissioner or with the Secretary of State of this State.

All of the statements, exhibits, and documents of every kind required by the commissioner under this section, except properly certified public documents, shall be verified in such manner and form as may be required by the commissioner.

With respect to securities required to be registered by qualification under the provisions of this section, the commissioner may by order duly entered fix the maximum amount of commission or other form of remuneration to be paid in cash or otherwise directly or indirectly, for or in connection with the sale or offering for sale of such securities which shall in no case exceed ten per cent of the actual sale price of the security.

At the time of filing the information, as hereinbefore prescribed in this section, the applicant shall pay to the commissioner a filing fee of twenty-five dollars and, upon the

entry of an order for the registration of the securities, shall pay to the commissioner a fee of one-tenth of one per cent of the aggregate par value of the securities to be sold in this State, for which the applicant is seeking registration, but in no case shall such latter fee be less than twenty-five dollars, and not exceeding two hundred and fifty dollars. In case of stock having no par value the price at which such stock is to be offered to the public shall be deemed to be the par value of such stock.

Sale fee.

Selling price par value.

SEC. 10. *Consideration of application by commissioner.*

(1) As soon as practicable after the filing of an application, under section 9 of this act, the commissioner shall examine the application, statements and documents so filed; and if he deems it advisable, may make or cause to be made such inspection, examination, audit and investigation of the business and affairs of the issuer as he may deem necessary or advisable, which said inspection, examinations, audit and investigation, shall be at the expense of the applicant. As a part of the aforesaid inspection, examination, audit and investigation, the commissioner may, if he deems it necessary or advisable, cause an appraisal to be made of the property or assets of the issuer or parts thereof. Appraisals herein provided for may be made by three disinterested appraisers, and the commissioner is authorized to nominate and appoint such appraisers, who shall be paid not more than twenty-five dollars per day and their actual expenses while so employed, which compensation and expenses shall be paid by the applicant. The commissioner may require a bond sufficient to cover the expense of any such inspection, examination, audit or investigation as may be deemed necessary by the commissioner in connection with the application before, or after the granting of such application for registration.

Examination by commissioner.

Inspection, examination, audit and investigation of business.

Inspection at expense of applicant.

Appraisal of property or assets of issuer.

Method of appraisal.

Appointment of appraisers.

Pay of appraisers.

Commissioner may require bond for expense.

(2) The commissioner shall make a complete report of the inspection, investigation, examination, etc., of the business and affairs of the applicant above provided for, which record shall include a copy of the appraisal aforesaid, provided such an appraisal be made.

Commissioner to make report.

Record to include copy of appraisal if made.

SEC. 11. *Hearing before commissioner.* The commissioner shall, within fifteen days after the filing of the report of such investigation, give the applicant a hearing, if he so desires.

Applicant may have hearing.

(1) If the commissioner shall act favorably upon the application, he shall issue an order, directing that such securities be admitted to record in the register of qualified securities, hereinafter provided for. The commissioner shall keep a permanent record of all proceedings, findings, judgments and orders. In granting to an applicant the privilege

Order for admission to record.

Record to be kept by commissioner.

In granting privilege commissioner may impose conditions precedent or concurrent.

If statement shows that securities or senior securities are intended for patent, right, copyright, trade-mark, process, lease or promotion fees or other intangible assets amount and nature must be set out.

Commissioner may require deposit in escrow of such securities.

Deposit to remain in escrow until stockholders have been paid dividends for three years.

Dividends to have been actually earned.

Owners of stock held in escrow not to participate in assets until other owners paid in full in case of dissolution or insolvency.

Commissioner to vote stock held in escrow.

If commissioner shall believe:
That the sale of the securities would work fraud, deception, or imposition on buyer, or
That organization papers are unfair, unjust, inequitable, illegal or oppressive, or
That issuers are insolvent, or in failing circumstances or are not trustworthy, or
That the issuer's plan of business is unfair, inequitable, dishonest or fraudulent, or
That the issuer's literature is calculated to deceive purchasers or investors, or

of offering securities to the public in the State of North Carolina the commissioner may impose such reasonable conditions, either precedent or concurrent thereto, as in his judgment may be necessary or advisable. If the statement containing information as to securities, as provided for in section 9 of this act, shall disclose that any such securities or any securities senior thereto shall have been or shall be intended to be issued for any patent right, copyright, trade-mark, process, lease, formulae or good will, or for promotion fees or expenses or for other intangible assets, the amount and nature thereof shall be fully set forth and the commissioner may require that such securities so issued in payment of such patent right, copyright, trade-mark, process lease, formulae or good will, or for promotion fees or expenses, or for other intangible assets shall be delivered in escrow to the commissioner or other depository satisfactory to the commissioner under an escrow agreement that the owners of such securities shall not be entitled to withdraw such securities from escrow until all other stockholders who have paid for their stock in cash shall have been paid a dividend, or dividends aggregating not less than six per cent for three years, shown to the satisfaction of said commissioner to have been actually earned on the investment in any common stock so held, and in case of dissolution or insolvency during the time such securities are held in escrow, that the owners of such securities shall not participate in the assets until after the owners of all other securities shall have been paid in full: *Provided*, that during the period such securities shall be held in escrow, the commissioner shall have the right to vote such stock in person, or by proxy as he shall deem advisable.

(2) If, however, the commissioner shall, in any case, believe from all the evidence:

(a) That the sale of such securities would work a fraud, deception or imposition upon the purchaser thereof, or

(b) That the article of incorporation or association, declaration of trust, charter, constitution, by-laws, or other organization papers of the issuer are unfair, unjust, inequitable, illegal or oppressive; or

(c) That the issuers or guarantors of such securities are insolvent, or are in failing circumstances, or are not trustworthy; or

(d) That the issuer's plan of business is unfair, inequitable, dishonest or fraudulent; or

(e) That the issuer's literature or advertising is misleading or calculated to deceive purchasers or investors; or

(f) That the securities offered or to be offered; issued or to be issued in payment for property or assets, either tangible or intangible, are so in excess of the reasonable value thereof as to indicate fraud or bad faith; or

That securities are so in excess of reasonable value as to indicate fraud or bad faith, or

(g) That the enterprise or business of either the issuers or of the applicant, is unlawful or against public policy; or

That the enterprise or business is unlawful or against public policy, or

(h) That the sale of such securities is a mere scheme of either the issuer or the applicant to dispose of worthless securities of no real intrinsic value, at the expense of the purchasers of said securities; or

That the sale of such securities is a scheme to dispose of worthless securities, or

(i) That the sale of such securities is contrary to good business practices.

That the sale is contrary to good business practice.

Then the commissioner shall refuse to admit said securities to record in the register of qualified securities, or if such securities are admitted to record, such action may at any time thereafter be revoked by the commissioner for any of the reasons set out in section eleven, subsection two, and it shall thereafter be unlawful to sell such securities in this State or to circulate any advertisement thereof.

The commissioner shall refuse to admit such securities to record.

Action may be revoked if admission has been granted.

In any case the commissioner either before granting or after granting any application for registration by qualification under section 9, shall have the right to require of the applicant a bond, the form whereof shall be prescribed and the surety approved by the commissioner, penalty whereof shall be fixed by the commissioner at not more than twenty per centum of the sales price of the securities issued or proposed or authorized to be issued. The said bond shall be with surety and payable to the State of North Carolina, conditioned that the facts set forth in the application for such permit and in all other documents required by this act to be filed with the commissioner are true, and that the provisions of this act shall be strictly complied with, and that all moneys from the sale of such securities will be used for the proper purpose or purposes as set forth in the security sold and in the papers filed with the commissioner; and that the contract of the promoter as set forth in the securities issued will be complied with and also that all statements set forth in all literature or advertising matter used or circulated in connection with the sale, or offer of sale, of such securities shall be the truth; and that the contract of the promoter shall be fulfilled. Except when the surety offered is a surety company authorized to do business in this State, it shall be the duty of the commissioner to satisfy himself that such surety is amply solvent before accepting the same.

The commissioner may require bond of applicant.

Form and security.

Penalty.

Bond with surety and payable to State.

Obligation of bond.

Commissioner to satisfy himself of solvency when surety be personal.

Any person who shall be induced to purchase any securities covered by such bond by reason of any misrepresentation of any material fact concerning such securities, contained in said

Persons authorized to bring suit on bond.

Measure of damages.

Bond to remain in effect until penalty exhausted.

Commissioner may require new bond if suit be brought in excess of penalty.

Registration revoked if new bond not given.

Proviso: suits commenced within one year.

No sales to be made pending filing of new bond.

No representation to be made of endorsement or recommendation of securities by the State or any officer. No mention of admission to record.

Commissioner to keep register of qualified securities.

Items of entry.

Securities recorded deemed to have fully qualified.

Any person may sell such securities or offer them for sale.

Register open to inspection.

application or other documents submitted in connection therewith or furnished to the commissioner, upon its request or any other written or printed matter issued or used by the person making such sale or its, or his, agents in making such sale, or shall have suffered loss by reason of the fact that moneys paid by him to the said seller of such securities or the seller's agent, have not been applied to the proper purpose as set forth in the security sold or the papers filed with the commissioner, or that the seller has failed or refused to comply with his contract, as set forth in the security issued, shall have the right to bring suit upon the bond above provided for, and such bond shall be security for such person for his losses; but such person shall not be entitled to recover more than the money paid, or the actual value of the property given, or the labor performed, in exchange for such securities, with legal interest from the date of payment or the performance of the services or the transfer of property. One or more recoveries upon such bond shall not vitiate the same, but it shall remain in full force and effect, but no recoveries upon such bond shall ever exceed the full amount of same, and upon suits being commenced in excess of the amount of same, the commissioner may require a new bond, and, if the same is not given within thirty days the commissioner may revoke the registration herein provided for: *Provided, however*, that any suit or action instituted under this section shall be commenced within one year from the date of any such sale. During the thirty days after notice to file a new bond, the securities shall not be sold or offered for sale.

SEC. 12. No person, or dealer, or agent shall represent any securities sold under the provisions of this act, as being endorsed or recommended by the State of North Carolina, or any officer thereof, nor shall make any mention whatever of recording or being admitted to record in the State of North Carolina.

SEC. 13. *Register of qualified securities.* The commissioner shall keep and maintain a permanent register of qualified securities and shall enter therein the names and amounts of all securities the privilege of offering which to the public in the State of North Carolina has been granted by the commissioner, and the date thereof, and such other data as the commissioner may deem proper. All securities admitted to record and recorded in such register shall be deemed, for the purpose of this act, to have been fully qualified for sale in the State of North Carolina and thereafter any person may lawfully sell or offer for sale any part of such issue as recorded; subject, however, to the provisions of this act. Such register shall be open to inspection by the public.

SEC. 14. *Report to commissioner.* Every issuer whose securities have been admitted to record and recorded as herein provided, may be required during the offering of such securities to file within thirty days after the close of business on December thirty-first, March thirty-first, June thirtieth, and September thirtieth, of each year, and at such other times as may be required by the commissioner, a statement, verified under oath by some person having actual knowledge of the facts therein stated, setting forth, in such form as may be prescribed by the commissioner, the financial condition, the amount of assets and liabilities, of such issuer on the above dates and such other information as said commissioner may require. It shall be unlawful for any issuer subject to the provisions of this act, who refuses or fails to comply with the provisions of this section, or for his agent or agents, to thereafter sell such securities in this State.

Issuer of registered securities to make quarterly statements of financial condition.

Issuer failing to comply with provisions of section to cease selling.

SEC. 15. *Examination and examiners.* The records and the business affairs of every company or person, whose securities have been admitted to record in the register of qualified securities shall be subject to examination and inspection by the commissioner or upon his direction by his assistants, accountants, or examiners, at any time said commissioner may deem it advisable; and such company or person shall pay a fee for each of such examinations of not to exceed twenty-five dollars (\$25) for each day or fraction thereof, plus the actual traveling and hotel expenses of said commissioner, his assistant, accountant or examiner, that he is absent from the capitol of the State for the purpose of making such examination.

Records and business affairs of company or person admitted to record subject to examination and inspection.

Fee for examination.

SEC. 16. *Complaints, investigations, findings of facts.* The commissioner may, upon his own initiative or upon the complaint of any reasonable person, hold such public hearings or make or have made such special inspection, examination or investigation as he may deem necessary, in connection with the promotion, sale or disposal in this State of any security or securities, to determine whether the same constitutes a violation of law; and the said commissioner, his assistant or deputy shall have power and authority.

Commissioner may with or without complaint hold public hearing or make examination or investigation.

In connection with sale of securities.

Commissioner to have:

(1) To issue subpoenas and process compelling the attendance of any person and the production of any paper, records or books relating to any matter of which the commissioner has jurisdiction under this article, and

To issue subpoena and process.
Compel attendance of person and production of papers, records or books.

(2) To administer an oath to any person whose testimony may be required on such inspection, examination, or investigation. Upon the conclusion of any such hearing, inspection, examination or investigation the commissioner may make findings of fact concerning the matters of matters investigated.

To administer oaths.

Upon conclusion of hearing:
To make finding of facts.

Findings to be admissible in evidence.

Prima facie evidence of matters found by commissioner.

Maintain actions for enforcing act or making investigations.

Information received by commissioner to be open to public inspection.

Commissioner to supply copies on request.

Charges equal to cost of typing.

To keep confidential on file not open to inspection.

Copy of record certified to be used in evidence.

Certificate showing securities have not been recorded prima facie evidence that securities have not qualified.

Certificate admissible evidence.

Appeal to corporation commission.

Commissioner to make ruling within ten days after hearing.

Appeal to superior court.

Record certified to superior court.

Proceedings.

Court to render judgment.

Such findings of facts shall be admissible in evidence in any suit or action, at law or in equity, instituted under any of the laws of this State, and shall be prima facie evidence of the truth of the matters therein found by said commissioner, and,

(3) Maintain by injunction or other remedy any action in any court of competent jurisdiction in this State for the purpose of enforcing this act, or making investigations.

SEC. 17. *Certain information and records open to inspection by public.* All information received by the commissioner shall be kept open to public inspection at all reasonable hours, and the commissioner shall supply to the public upon request copies of any papers on record with the commissioner at charges equaling the cost of typing same; and the commissioner shall have power and authority to place in a separate file, not open to the public except on his special order, any information which he deems in justice to the person filing the same should not be made public. An exemplification of the record under the hand of the commissioner, or of his deputy, shall be good and sufficient evidence of any record made or entered by the commissioner. A certificate under the hand of the commissioner or his deputy or assistant, and the seal of the commission showing that the securities in question have not been recorded in the register of qualified securities, shall constitute prima facie evidence that such securities have not been qualified for sale pursuant to the provisions of this act, and shall be admissible in evidence in any proceeding, either civil or criminal, instituted under any of the laws or statutes of this State.

SEC. 18. *Appeal.* Any interested person aggrieved by any order of the commissioner, or by any refusal or failure of the commissioner to make an order under any of the provisions of this act, shall, upon written request directed to the commissioner, and within thirty days after such request has been filed with the said commissioner, be entitled to a hearing before the Corporation Commission as a body. The commissioner shall, within ten days after such hearing, rule upon the subject-matter of such hearing. Any person being dissatisfied with any findings, rulings, or judgment of the commission may, within thirty days after the making and issuance thereof, appeal to the Superior Court. The record made before such commissioner shall thereupon be certified to the Superior Court of the county in which such interested person may reside, or any county adjoining thereto in the discretion of said commission and thereafter the parties may plead and such procedure may be had as in other causes within the jurisdiction of said Superior Court, and after the issues shall have been determined by the court or jury, as the case may be, such judgment shall be rendered by the court as the findings may re-

quire. Appeals may be taken from the decision of the Superior Court to the Supreme Court by either party in the same manner as is provided by law in other civil cases, but the commission may appeal without bond. Pending any such appeal, the said findings, rulings, orders and judgments of the commission shall be prima facie evidence that they are just and reasonable and that the facts found are true, and shall remain in full force and effect, if no such suit be brought within said thirty days, said findings, ruling, order or judgment shall become final and binding.

SEC. 19. No dealer or salesman shall carry on business in the State of North Carolina as such dealer or salesman, or sell securities, including any securities exempted under the provisions of section three hereof, unless he has been registered as dealer or salesman in the office of the commissioner pursuant to the provisions of this section. Every applicant for registration shall file in the office of the commissioner, pursuant to the provisions of this section, an application in writing, duly signed and sworn to, in such form as the commissioner may prescribe, giving particulars concerning the business reputation of the applicant. The commissioner, in his discretion, may require that the applicant shall have been a bona fide resident of the State of North Carolina for a term not to exceed two years prior to the filing of the application. The names and addresses of all persons approved for registration as dealers or salesmen shall be recorded in a register of dealers and salesmen kept in the office of the commissioner, which shall be open to public inspection. Every registration under this section shall expire on the thirty-first day of March in each year, but the same may be renewed. The fee for such registration and for each annual renewal thereof shall be fifty dollars in the case of dealers, and ten dollars in the case of salesmen. Registration may be refused or a registration granted may be cancelled by the commissioner if, after reasonable notice and a hearing, the commissioner determines that such applicant or dealer or salesman so registered (1) has violated any provision of this act or any regulation made hereunder; or (2) has made a material false statement in the application for registration; or (3) has been guilty of a fraudulent act in connection with any sale of securities in the State of North Carolina, or has been or is engaged in making fictitious or pretended sales or purchases of any such securities or has been engaged in any practice or transaction or course of business relating to the purchase or sale of securities which is fraudulent or in violation of law; or (4) has demonstrated his unworthiness to transact the business of dealer or salesman. It shall be sufficient cause for refusal or cancellation of regis-

Appeal to supreme court.

Commission may appeal without bond.

Judgment of commission effective pending appeal.

Judgment final after thirty days.

No dealer or salesman to carry on business.

Unless registered as dealer or salesman.

Application in writing and sworn to.

Form: Particulars of business reputation of applicant.

Commissioner may make requirement that applicant has been for two years resident of State.

Names and addresses of dealers and salesmen to be recorded.

Record kept in office of Commissioner and open for inspection.

Registration to expire on 31st March. May be renewed.

Fee for registration and each renewal.

Registration may be refused, or cancelled after granting by commissioner.

Reasonable notice and hearing. Cause for revocation.

Violation of act. Made false statement in application.

Been guilty of fraudulent act in connection with sale of securities. Been engaged in making pretended sales or purchases. Demonstrated unworthiness to transact business.

Cause for refusal or cancellation of registration of partnership, corporation or unincorporated corporation or trust estate.

The word "dealer" defined.

The word "salesman" defined.

Unlawful to sell any security to any person while not registered.

proviso: persons not considered salesmen or dealers.

Persons registered as dealers may act as salesmen.

Changes in registration occasioned by changes in personnel.

Dealer intending to sell securities to notify commission.

tration in the case of a partnership, corporation or unincorporated association or trust estate, if any member of the partnership, or any officer or director of the corporation, association or trust estate has been guilty of any act or omission which would be cause for refusing or cancelling the registration of an individual dealer or salesman. The word "dealer" as used in this section shall include every person other than a salesman, who in the State of North Carolina engages, either for all or part (of) his time, directly or through an agent, in the business of offering for sale, selling or otherwise dealing in securities, including securities exempted under the provisions of section three, or of purchasing or otherwise acquiring such securities from another person with the purpose of reselling them or of offering them for sale to the public for a commission or at a profit, or who deals in futures on market quotations of prices or values of any securities, or accepts margins on prices or values of said securities. The word "salesman," as used in this section shall include every person employed, appointed or authorized by another person to sell securities in any manner in the State of North Carolina. No person shall be registered as a salesman except upon the application of the person on whose behalf such salesman is to act. It shall be unlawful for any person required to register under the provisions of this section to sell any security to any person in the State of North Carolina without having registered, or after such registration has expired or been cancelled and not renewed.

Provided, however, that employees of a company, or the securities of a company directly controlling such company, or the general agent of a domestic corporation, securities of which are exempted under the provisions of section three hereof, may sell or solicit or negotiate for the sale or purchase of any such securities of such company in the territory served by such company or in which it operates without being considered as salesmen or dealers within the meaning of this act and without being required to register under its provision.

The partners of a partnership and the executive officers of a corporation or other association registered as a dealer may act as salesmen during such time as such partnership, corporation or association is so registered without further registration as salesmen. Changes in registration occasioned by changes in the personnel of a partnership or in the principals, co-partners, officers or directors of any dealer may be made from time to time by written application setting forth the facts with reference to such change.

Every registered dealer who intends to offer any security of any issue, registered or to be registered, shall notify the

commission in writing of his intention so to do. The notice shall contain the name of the dealer and shall state the name of the security to be offered for sale, and whenever a dealer shall have prepared such notice and shall have forwarded the same by registered mail, postage prepaid, and properly addressed to the commissioner, such dealer, as to the contents of such notice and filing thereof, shall be deemed to have complied with the requirements of this paragraph. Any issuer of a security required to be registered under the provisions of this act, selling such securities except in exempt transactions as defined in section 4 hereof, shall be deemed a dealer within the meaning of this section 19 and required to comply with all the provisions hereof.

SEC. 20. *Assistants, clerks, etc., employment of.* It shall be the duty of the commissioner to administer and enforce the provisions of this act and he shall, for his services, be paid, as herein provided for the payment of salaries and expenses, the sum of one thousand (\$1,000) dollars per annum. The commissioner shall appoint an assistant who shall have special charge of the administration and enforcement of this act under the direction and authority of the commissioner. He shall keep all records and generally perform such duties as the commissioner may direct; and for his services he shall be paid such salary as may be fixed by the commission. The commissioner may appoint such clerks and other assistants as may from time to time be needed, and may likewise fix their salaries or compensation, subject to the approval of the commission.

SEC. 21. *Fee paid into State Treasury; expenses of administration.* All fees herein provided for shall be collected by the commissioner and shall be paid over to the State Treasurer to go into the general fund; as well as all fees, per diems, expenses, etc., of appraisers, assistants, and investigators as herein provided, and all other expenses and fees required by this act. The commissioner may from time to time employ special counsel for the purpose of enforcing and carrying out the provisions of this act. All expenses of the administration of this act, including salaries, special counsel fees, clerk hire, postage, printing, stationery and the like, shall be paid out of available funds in the Treasury on the Auditor's warrant for the payment of bills itemized and certified to by the commissioner.

SEC. 22. *Remedies.* Every sale or contract for sale made in violation of any of the provisions of this act shall be voidable at the election of the purchaser and the person making such sale or contract for sale and every director, officer or agent of or for such seller, if such director, officer or agent shall have participated or aided in any way in making such sale

Requirements of notice.

Issuer making sales classed as dealer.

Commissioner to enforce provisions of act.

Payment.

Commissioner to appoint an assistant.

Duties.

Salary.

Commissioner may appoint clerks and other assistants.

And fix salaries subject to approval of commission.

Fees to be collected by commissioner and paid into general fund.

Also fees and per diems of appraisers, assistants and investigators.

Other expenses and fees.

Commissioner may employ counsel.

Expenses of administration of act paid by treasurer on auditor's warrant.

Every sale or contract of sale made in violation of act voidable.

Liability of persons making sale.

Proviso: action to be brought within two years.

Proviso: purchaser not entitled to forfeit if seller offers to rescind contract and return money paid with interest.

Computation of interest.

In case of interest bearing obligations as at rate provided in obligations.

In case of securities other than interest bearing securities six per cent per annum.

Knowingly, for purpose of procuring registration, making false representation.

Guilty of felony.

Punishment.

Conduct declared "in violation of act."

Punishment.

False representation of earning power of securities violation of act.

Punishment.

shall be jointly and severally liable to such purchaser in an action at law in any court of competent jurisdiction upon tender to the seller of the securities sold or of the contract made for the full amount paid by such purchaser: *Provided*, that no action shall be brought for the recovery of the purchase price after two years from the date of such sale or contract for sale: and *provided further*, that no purchaser otherwise entitled shall claim or have the benefit of this section who shall have refused or failed within sixty days to accept the voluntary offer of the seller to take back the security in question and to refund the full amount paid by such purchaser and court costs, together with interest on such amount for the period from the date of payment by such purchaser down to the date of repayment, such interest to be computed.

(a) In case such securities consist of interest bearing obligations at the same rate as provided in such obligations; and

(b) In case such securities consist of other than interest bearing obligations at the rate of six per centum per annum; less, in every case, the amount of any income from said securities that may have been received by such purchaser.

SEC. 23. (a) Whoever for the purpose of procuring the registration of any security by notification under this act, shall knowingly make or cause to be made any false representation of a material fact to the commissioner shall be guilty of a felony, and, upon conviction thereof, shall be imprisoned in the State prison for not less than one year or more than five years or fined in any sum not more than one thousand dollars (\$1,000), or both.

(b) Whoever shall sell or cause to be sold, or offer to sell or cause to be offered for sale, any security in this State, which is not exempt under any of the provisions of section 3 of this act, unless sold in any transaction exempt under any of the provisions of section 4 of this act, and which such securities so sold, or caused to be sold or so offered for sale or caused to be offered for sale, shall not have been registered as provided in this act, shall be guilty of a violation of this act, and upon conviction thereof shall be imprisoned in the State prison for a period of not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

(c) Whoever shall, for the purpose of selling any security in this State, fraudulently represent to the purchaser or prospective purchaser thereof the amount of dividends, interest or earnings which such security will yield, shall be deemed guilty of a violation of the provisions of this act and upon conviction thereof shall be imprisoned in the State prison for not

less than one, year nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

(d) Whoever, for the purpose of securing the registration by qualification of any securities under this act, shall make any false representation concerning any material fact submitted to the commissioner shall be deemed guilty of a violation of this act, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

False representation to commissioner violation of act.

Punishment.

(e) Whoever, for the purpose of procuring the registration by qualification of any security under this act, shall suppress or withhold any information from the commission which he possesses and which if submitted by him to the commissioner would render such security incompetent to be registered by qualification under and pursuant to the terms of this act, shall be deemed guilty of a violation of this act, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

Suppressing or withholding material facts violation of act.

Punishment.

(f) Whoever sells or causes to be sold, or offers for sale or causes to be offered for sale, any security in this State after having been notified by the commissioner that the registration of such securities has been cancelled, shall be deemed guilty of a violation of this act, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

Selling or attempting to sell after notice of cancellation of registration, violation of act.

Punishment.

(g) Whoever sells or causes to be sold, or offers for sale or causes to be offered for sale, any security in this State after being notified by the commissioner to stop the sale of such security pending the investigation provided for in section 8 of this act, or pending the filing of the bond which may be required under section 11, shall be deemed guilty of a violation of this act, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

Selling or attempting after notification by commissioner to stop sales a violation of act.

Punishment.

(h) Whoever sells or causes to be sold, or offers for sale or causes to be offered for sale, any security in this State embraced and referred to in section 19 of this act, without first having registered under and pursuant to the terms of said section, shall be deemed guilty of a violation of said section, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

Selling without having registered as required violation of act.

Punishment.

Selling or offering
after cancellation
a violation of act.

(i) Whoever sells or causes to be sold, or offers for sale or causes to be offered for sale, any security in this State after his registration as provided in section 19 of this act, has been cancelled by the commissioner as provided by section 19 of this act, shall be deemed guilty of a violation of said section 19, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

Punishment.

False representa-
tion for procuring
registration of any
dealer or owner
felony.

(j) Whoever for the purpose of procuring the registration of any dealer or agent under this act, shall knowingly make or cause to be made any false representations of a material fact to the commissioner shall be guilty of a felony and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum of not more than one thousand dollars (\$1,000), or both.

Punishment.

Fictitious sales or
purchases a viola-
tion of act.

(k) Whoever engages in this State in making of fictitious or pretended sales or purchases, or who causes the making of fictitious or pretended sales or purchases, or who engages in the offer of fictitious or pretended sales or purchases of any securities within the meaning of this act, the actual delivery of which securities are not to follow such sales, shall be deemed guilty of a violation of the terms of this act, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than five thousand dollars (\$5,000), or both.

Punishment.

Assisting in sales
without being reg-
istered a violation
of act.

(l) Whoever, without first having become registered under and pursuant to the terms of section 19 of this act, shall assist or attempt to assist, by recommendation or by personal solicitation, any salesman or agent in this State in the sale or disposition of any securities required to be registered under the provisions of this act to any purchaser or purchasers, except in transactions exempt under section 4 of this act, and who shall in consideration of such assistance or effort to assist receive compensation in any form or a gratuity from such dealer or agent, or anyone upon their behalf, or who shall render such assistance or make such effort upon the promise of such dealer or agent, express or implied, that he shall receive in consideration therefor compensation in any form or a gratuity for such assistance or effort to assist, shall be deemed guilty of a violation of this act, and upon conviction thereof shall be imprisoned in the State prison for not less than one, nor more than five years, or fined in any sum not more than one thousand dollars (\$1,000), or both.

Violation of act.

Punishment.

Officers and pen-
alties cumulative.

(m) It is hereby expressly provided that the offenses herein created and the penalties herein imposed are to be deemed cumulative to the offenses and penalties heretofore created and

now existing in the criminal code of this State, and that the conviction of any person for the violation of any offense created by this act shall not be deemed to have placed such person in jeopardy of trial and conviction for the violation of any offense heretofore created and now existing in the criminal code of this State.

Conviction under this act not to have placed person convicted in jeopardy for violation of any offense heretofore created and now existing.

SEC. 24. In all cases of application by a foreign corporation partnership, association or trust company for registration of securities qualification or as a dealer in securities, such corporation, partnership, association or trust company shall name a process officer within the State of North Carolina, approved by the commissioner upon whom service of any process of any court in this State shall be of the same effect as if served upon said corporation, partnership, association or trust company.

Foreign corporations to name process officer within State.

Service of process to have effect as if served on principal.

SEC. 25. If any clause, sentence, paragraph or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not effect, impair or invalidate the remainder of said act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered.

Saving clause.

SEC. 26 (a) The act entitled "an act to provide laws governing the sale of stocks, bonds and other securities in the State of North Carolina," ratified March 9, 1925, and all laws and clauses of laws in conflict with this act, are hereby repealed, to take effect upon the day this act goes into force, subject to the limitations provided in subdivisions (b), (c) and (d):

Law specifically repealed.

General repealing clause.

(b) The provisions of all laws which are repealed by this act shall remain in force for the prosecution and punishment of any person who, before the effective date of this act, shall have committed any act contrary to the provisions of any law in force at the time such act was done, and such person may be prosecuted and punished under the law as it existed when such violation occurred.

Repeal not effective against offenses against laws repealed heretofore committed.

(c) In the case of sales, contracts, or agreements made prior to the effective date of this act, the civil rights and liabilities of the parties thereto shall remain as provided by the law as it existed at the time such sales, contracts or agreements were made, and all parts of laws repealed by this act shall remain in force for the enforcement of such rights and liabilities.

Rights and liabilities under former laws.

(d) All securities which shall have been admitted to record and recorded in the register of qualified securities, as provided by the said act of March 9, 1925, prior to the effective date of

Securities recorded under former act legally saleable.

this act, shall be legally salable unless otherwise ordered by the commissioner under this act.

No law heretofore repealed revived by this act.

Sections and laws repealed to stay repealed.

Commission and commissioner provided by this act to succeed commission and commissioner appointed under former act.

Proceedings pending under former law continued under this act.

(e) No law or parts of law which were repealed by the said act of March 9, 1925, shall be deemed to be revived by the repeal of the said act of March 9, 1925; and Consolidated Statutes sections 6363 to 6375, as amended by chapters 1 and 74, Public Laws of 1920, extra session, chapter 233, Public Laws of 1921, and chapters 161 and 180, Public Laws of 1923, which were repealed by the said act of March 9, 1925, shall remain so repealed.

(f) The commission and the commissioner provided for by this act shall respectively succeed the commission and the commissioner heretofore acting under the law hereby repealed, and as such successors shall receive all the files, papers, and property of said former commission and commissioner respectively. All proceedings pending before said former commission or commissioner under the law hereby repealed shall be continued under the provisions of this act by the commission and commissioner herein provided for.

SEC. 27. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 150

AN ACT TO AMEND ARTICLE ONE, CHAPTER ONE HUNDRED AND ONE OF THE CONSOLIDATED STATUTES, RELATING TO THE PREVENTION OF FOREST FIRES.

The General Assembly of North Carolina do enact:

Section 6134 amended.

"Township" stricken out.

Section 6135 amended.

"Township or district" stricken out.

"Township" stricken out "all" inserted.

Section 6136 amended.

SECTION 1. That section six thousand one hundred and thirty-four of the Consolidated Statutes of one thousand nine hundred and nineteen as amended be and the same is hereby amended by striking out the word "township" in both places where it occurs and substituting therefor the word "county."

SEC. 2. That section six thousand one hundred and thirty-five of the Consolidated Statutes of one thousand nine hundred and nineteen as amended be and the same is hereby amended by cutting out of line two after the word "of" the words "township and district;" and by cutting out from lines three and four after the word "to" in line three the words "the township and deputy" and substituting therefor the word "all."

SEC. 3. That section six thousand one hundred and thirty-six of the Consolidated Statutes of one thousand nine hundred and nineteen as amended be and the same is hereby amended

by cutting out the word "township" in both places where it occurs in line eight and where it occurs in line ten and substituting in each place the word "district."

"Township" stricken out.
"District" inserted.

SEC. 4. That section six thousand one hundred and thirty-seven of the Consolidated Statutes of one thousand nine hundred and nineteen as amended be and the same is hereby amended by cutting out after the word "fires" in line two the words "in their respective townships;" and by cutting out the word "township" in line eleven and substituting therefor the word "district;" and by cutting out in line twelve after the word "the" the words "township or district;" and by cutting out after the word "resident" in line fourteen the words "of the township."

Section 6137 amended.

"In their respective townships."
"Township" stricken out.
"District" inserted.
"Township or district" stricken out.
"The township" stricken out.
Repealing clause.

SEC. 5. All laws and parts of laws in conflict with this act are hereby repealed.

SEC. 6. This act shall take effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 151

AN ACT TO AMEND CONSOLIDATED STATUTES 2445 RELATING TO CONTRACTORS OR SUBCONTRACTORS ON MUNICIPAL BUILDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand four hundred and forty-five of volume three of Consolidated Statutes be amended by adding after the word "work" and before the period in line eight of said section the words "under a contract or agreement made directly with the principal contractor or subcontractor;" and by adding after the comma and before the word "has" in line nineteen the following: "under a contract or agreement between said laborer or material man and the principal contractor or subcontractor."

Obligation of contractor's bond.

Right of laborer.

SEC. 2. That all laws and clauses of laws in conflict with this act be, and the same are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 152

AN ACT TO AUTHORIZE THE ISSUANCE OF BONDS
AND NOTES OF THE STATE FOR A PRISON FARM.

Number of prisoners increasing.

Whereas, the number of State prisoners is increasing and the prison buildings and farms of the State are now inadequate; and

Preamble: best interest of State declared.

Whereas, it is more economical and is for the best interest of the State to place prisoners on prison farms outside the City of Raleigh; Now, therefore,

Official title of act.

The General Assembly of North Carolina do enact:

Resolution by directors of State's prison.

SECTION 1. This act shall be known and may be cited as "The Prison Farm Act of 1927."

Approval by budget advisory commission and director of budget.

SEC. 2. That upon resolution of the majority of the Board of Directors of the State's Prison, approved by a majority of the Budget Advisory Commission and the Director of the Budget, the Board of Directors of the State Prison, by and with the consent and approval of the Governor and Council of State, are hereby authorized and empowered to purchase and take deed for in fee simple not exceeding 3000 acres of land suited for a prison farm, said acreage to include cleared and uncleared lands, and are further authorized by and with the consent and approval of the Governor and Council of State, to erect such buildings and make such improvements and purchase such equipment as may be necessary and proper for the use of said farm.

Consent and approval of governor and council of State
Purchase and take title to land.
Acreage.

Acreage to include.

Buildings, improvements and equipment.

Issuance of bonds directed.

SEC. 3. In order to acquire land for a farm and for buildings and equipment thereon to be used as a State Prison to confine convicts committed thereto by the courts of the State, the State Treasurer is hereby authorized and directed, at the request of the Board of Directors of the State Prison and by and with the consent of the Governor and Council of State, to issue and sell not exceeding four hundred thousand dollars (\$400,000.00) in bonds of the State, properly designated and bearing such date or dates and such rate or rates of interest not exceeding five (5%) percent per annum payable semi-annually as may be fixed by the Governor and Council of State, all of which bonds shall mature at one date in the year nineteen hundred and sixty-seven.

Amount.

Date and rate of interest.

Maturity.

Interest coupons.
Authentication.
Bonds subject to registration.
Authentication.
Form and denomination.

SEC. 4. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for state bonds, and the form and denomination thereof shall

be such as the State Treasurer may determine in conformity with this act.

SEC. 5. That before selling the bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem most effectual to secure the best price. He is authorized to accept bids for the entire amount of said bonds, or any portion thereof, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein authorized in such manner as in his judgment will produce the best price, but not for less than par and accrued interest.

Advertisement of sale.

Acceptance of bids.

Preference of purchase to citizens.

Sale below par forbidden.

SEC. 6. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds, the issuance of which has been anticipated by such bond anticipation notes), shall be placed by the Treasurer in a special fund to be designated "Prison Building Fund 1927" and be disbursed only for the purposes of this act upon warrants drawn by the State Auditor.

Special fund.

Designation of fund.

Exclusive appropriation.

SEC. 7. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

Loans on anticipation notes.

Circumstances justifying note issues.

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the Treasurer shall deem it advisable to postpone the issuance of such bonds.

Anticipating sale of bonds.

(b) For the payment of interest upon or principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest or principal as they respectively fall due.

Payment of interest and on principal of bonds.

(c) For the renewal of any loan evidenced by notes herein authorized.

Renewal of loan.

SEC. 8. Funds derived from the sale of bonds shall be used in the payment of any bond anticipation notes that may have been issued in anticipation of the sale of such bonds and any renewal of such notes, and funds provided by the General Assembly for the payment of interest and/or principal of such bonds shall be used in paying the interest and/or principal of any notes or renewals thereof, the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Payment of anticipation notes.

Funds from appropriations.

Coupons on notes.

Faith, credit and
taxing power of
State pledged.

Coupons receiv-
able in payment
of taxes.

Bonds, notes and
coupons exempt
from taxation.

Lawful investment
for trust funds.

Sinking fund.

Amount.

Funds appropri-
ated.

SEC. 9. That the full faith, credit, and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

SEC. 10. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

SEC. 11. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income; nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

SEC. 12. That it shall be lawful for all executors, administrators, guardians, and fiduciaries, generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

SEC. 13. That for the retirement of the principal of said bonds at maturity a sinking fund is hereby created, into which fund the State Treasurer shall pay during each fiscal year, beginning with the year ending June thirtieth, one thousand nine hundred and twenty-nine, from any funds not heretofore pledged or appropriated, an amount equal to one (1%) percent of the face value of the bonds theretofore issued under this act.

SEC. 14. The proceeds of bonds or notes herein authorized as well as the unused balances from appropriations for permanent improvements heretofore made for the State's Prison, may be used the purposes of this act.

SEC. 15. That this act shall be in force from and after its ratification.

Ratified, this 7th day of March, A. D. 1927.

CHAPTER 153

AN ACT RELATING TO THE POWERS AND DUTIES OF THE BOARD OF PUBLIC BUILDINGS AND GROUNDS.

Preamble: neces-
sity for assign-
ment of office
space.

Whereas, since the enactment of chapter three hundred and fifteen, Public Laws of nineteen hundred and twenty-five, the additional space provided by the erection of the Automobile Building at the intersection of Morgan and Salisbury Streets in Raleigh has provided additional rooms and facilities and the readjustment of various offices has been made by the Board of Public Buildings and Grounds on account thereof and it appears necessary now that all of the available space in all of the build-

ings owned by the State should be made as readily available for use as possible; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes seven thousand and thirty-one as amended and rewritten in chapter three hundred and fifteen, Public Laws of nineteen hundred and twenty-five, be amended so as to read hereafter as follows:

Consolidated statutes amended.

ARTICLE 2

PUBLIC BUILDINGS

7031. Rooms assigned in the capitol. The rooms of the capitol, other than the Senate chamber and House of Representatives, shall be appropriated as follows: The two west rooms of the southern division of the capitol shall be appropriated to the Executive; the two east rooms in the southern division shall be appropriated to the Treasurer; the two east rooms in the northern division shall be appropriated to the Secretary of State, and the two rooms opposite, to the Auditor; and the room number three, in the west wing, shall be appropriated and set apart to the enrolling clerks of the General Assembly. The other rooms shall be used for State purposes under the direction of the Board of Public Buildings and Grounds.

Assignment of rooms in capitol.

Rooms appropriated to executive.
Rooms appropriated to treasurer.
Rooms appropriated to secretary of state.
Rooms appropriated to auditor.
Rooms appropriated to enrolling clerk.

Use of other rooms to be directed by board of public buildings and grounds.

SEC. 2. That the fourth and fifth floors of the Automobile or Revenue Building located on Morgan and Salisbury Streets in the city of Raleigh, together with all the offices therein, be set apart for the use of legislative committees pursuant to chapter seventy, Public Laws Extra Session of nineteen twenty-four, and they shall remain devoted to said use, but the said rooms may be used when the Legislature is not in session for such other uses as may be necessary and expedient in the opinion of the Board of Public Buildings and Grounds; *provided, however,* that offices on fourth and fifth floors of said building shall be vacated, cleaned, equipped and made ready for use by legislative committees at least twenty days prior to the convening of each session of the General Assembly, both regular and special, and the keeper of the Capitol and the janitor assigned to the said building shall, upon failure to comply with this provision, be guilty of a misdemeanor and be punishable by fine or imprisonment, or both, in the discretion of the Court; and *provided, further,* that the Board of Public Buildings and Grounds may allocate permanently the offices now used by the Budget Bureau to said bureau on the fifth floor of said building and may install on said floor a telephone exchange, in order to make the information in the possession of the Budget Bureau

Rooms set apart for legislative committees.

Use of rooms when legislature not in session.

Proviso: rooms kept ready for use by committees.

Failure by keeper of capitol and janitor misdemeanor.

Punishment.

Proviso: permanent assignment of rooms to budget bureau.

Installment of telephone exchange.

available to legislative committees and to make adequate space for said telephone exchange.

Use of other buildings to be ordered by board of public buildings and grounds.

SEC. 3. That except as herein otherwise provided all space in other State buildings in Raleigh, including the capitol, the administration and state departments building, the agricultural building and the automobile building, as well as the buildings on the lot formerly occupied by the School for the Blind lying on Jones Street in Raleigh, shall be used for such purposes and in such manner as may be directed or prescribed by the Board of Public Buildings and Grounds, and they shall have full power and authority to make such removals, readjustments and to provide such equipment as may be necessary to carry out the purposes of this act, and to that end may use the appropriations thereof made to the Board of Public Buildings and Grounds, the agricultural department shall be permanently located in the agricultural building.

Removals, readjustment and equipment.

Use of appropriations.

Location of agricultural department.

Purpose of act.

SEC. 4 The purpose of this act is to confer upon the Board of Public Buildings and Grounds full and complete authority to use all space in said public buildings to the end that the cost of rental for State offices and agencies and institutions within the City of Raleigh shall be reduced to the minimum and finally eliminated.

Repealing clause.

SEC. 5. That all laws or clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 7th day of march, A. D. 1927.

CHAPTER 154

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE TERMS OF COURT IN CLEVELAND COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be amended by adding at the end of the paragraph beginning "Cleveland" on page eighty-seven the following: "Eighth Monday before the first Monday in March, for one week."

Term of court.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified, this the 7th day of March, A. D. 1927.

CHAPTER 155

AN ACT TO AMEND SECTION 1443, VOLUME 3, OF THE
CONSOLIDATED STATUTES, RELATING TO THE TERMS
OF SUPERIOR COURT IN HOKE COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one thousand four hundred and forty-three, of the Consolidated Statutes, Volume Three, be and the same is hereby amended by striking out of that portion relating to Hoke County in the ninth district, the following: "Third Monday before the first Monday in September to continue for two weeks," and by inserting in lieu thereof the following: "Second Monday before the first Monday in September to continue for one week."

Section amended.
Date changed.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified, this the 7th day of March, A. D. 1927.

CHAPTER 156

AN ACT PRESCRIBING COURT COSTS TO BE TAXED IN
THE COUNTY AND SUPERIOR COURTS OF
WAYNE COUNTY*The General Assembly of North Carolina do enact:*

SECTION 1. That no stenographer's fee and no jury fee shall be taxed in any case hereafter brought in the Superior Court of Wayne County or the County Court of Wayne County unless in such case an issue of fact is raised.

Stenographer's and jury fee not taxed but when issue of fact raised.

SEC. 2. An issue of fact shall be deemed to be raised under section one hereof in any case where an answer is filed by the defendant or where it is necessary to offer oral testimony before a judgment is rendered by the Court.

Issue of fact raised when oral testimony needed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 7th day of March, A. D. 1927.

CHAPTER 157

AN ACT TO CREATE A COMMISSION FOR THE STUDY OF
THE SUBJECT OF TAXATION.

The General Assembly of North Carolina do enact:

Official title.	SECTION 1. This act shall be known as "The Tax Commission Act."
Commission created.	SEC. 2. A commission is hereby created to be known as "The Tax Commission," consisting of five members, who shall be appointed by the Governor. The Governor shall also designate and appoint the Chairman and the Vice-Chairman of the Commission and shall fill any vacancies that may occur in the membership.
Official title.	
Number.	
Appointment; governor to appoint chairman and vice-chairman.	
And fill vacancies.	
Pay of members.	SEC. 3. The members shall be allowed only the following compensation: Six (\$6.00) dollars per day per member for the number of days or fractional parts of days that may be necessarily incurred in the performance of their duties, together with a travel allowance of six (6c) cents per mile traveled in the performance of their duties, and such per diem and expense allowance shall be paid by the State Treasurer upon warrant of the State Auditor from an appropriation in the sum of twenty-five thousand (\$25,000.00) dollars which is hereby made for the purposes of said commission, for use during the biennium beginning July first, one thousand nine hundred and twenty-seven, which warrant shall be issued upon filing with the Auditor a statement of the said per diem and expense, sworn to by the member or members incurring same or upon requisition by the Chairman and Secretary for necessary expense other than the personal expenses of the members, and the Auditor shall also have the written approval of the Director of the Budget before issuing any warrant for the payment of money out of said fund.
Travel allowance.	
Payment.	
Fund for payment.	
Warrants on fund.	
Commission to meet at call of governor.	SEC. 4. The commission shall meet at the call of the Governor in Raleigh at a time and place to be designated by him and at its first meeting the commission shall organize and adopt rules for its administration and conduct of its proceedings and elect a Secretary, <i>provided, however</i> , that the election of a Secretary may be postponed to a later date. The commission is authorized to employ such assistants, competent counsel and experts as it may deem advisable, and it may require of its Secretary whole-time service, and by and with the consent and approval of the Director of the Budget shall fix the salaries and the compensations of all persons employed by it, including its Secretary.
Commission to organize and adopt rules for conduct of proceedings.	
And elect a secretary. Provide: election of secretary may be postponed.	
Employment of assistants, counsel and experts.	
May require whole time service of secretary.	
Salaries and compensation of employees.	
Commission to make thorough study of taxation.	SEC. 5. It shall be the duty of the said commission to make a thorough study of the subject of taxation as it relates to taxation within and by the State of North Carolina, including all cities, counties and subdivisions, their exercise and power of

taxation, and shall make a study of the subject of taxation in other states and places, including the subjects of listing of property for taxation, the classification of property for taxation, exemptions, and tax collections and tax collecting, and shall make and have power to make a comparative study of the subject of taxation in all its phases, including the relation between State taxation and Federal taxation, for the purpose of this act is to assemble, classify and digest for practical use of the State of North Carolina all available data and knowledge on the subject of taxation, to the end that the same may be submitted to the Governor and the General Assembly and may be available for all citizens who are interested therein, as well as all officials and employees of the State whose official duties concern or relate to taxation and the collection of the same in any phase whatsoever.

SEC. 6. It shall be the duty of the commission or of any committee appointed by the commission to take the testimony of parties or persons who may be believed to have information or facts within their knowledge or under their control or at their disposal which the commission may deem necessary or advisable to have, and the said commission or any committee of said commission appointed by it, shall have and is hereby given full power and authority to compel the attendance of witnesses and the production of books and papers and to issue subpoenas and other process, including *capias*, in order to compel the attendance of witnesses and the production of books and papers in all respects and in the same manner as such process may be now issued by the courts to compel the attendance of witnesses and the production of books and papers, and such process shall run anywhere in the State and shall be served by the Sheriff or other lawful officer of any county, city or town to whom the same may be directed. And the said commission is given the power to punish disobedience to such process in all respects and in the same manner as the Supreme Court may now punish for contempt, with the right of appeal of said commission to the Superior Court of Wake County, and no officer or employee of the State of North Carolina shall be exempt from the service and from obedience to such process except the judiciary and the Governor, the Secretary of State, the Treasurer, the Attorney-General, and at the request of the said commission or any committee appointed by it, it is hereby declared to be the duty of the Governor, the Secretary of State, the Treasurer, and the Attorney-General to attend before the said commission or any committee and to submit any and all information upon the subject of or relating to taxation without the service of process.

SEC. 7. The commission shall from time to time or whenever it is so requested by the Governor, make a report to the Governor

Including cities, counties and subdivisions.
Study of taxation in other States.
Listing property for taxation.
Classification of property Exemptions.
Tax collections and tax collecting.
Comparative study of taxation.
Relation between State and federal taxation.
Purpose stated.
To assemble, classify and digest all data and knowledge on taxation.
Information for governor and general assembly.

To take testimony.

To compel attendance of witnesses.

And production of books and papers.

Subpoenas and other process.

Jurisdiction of process.

Service.

Power to punish as for contempt.

Right of appeal.

No exemption but to judiciary and State officers.

State officers to attend on request and give information.

Reports when requested by governor.

Governor to transmit reports with recommendations.

And to indicate opinions.

Declaration of purpose and policy.

Duration of commission.

setting forth the facts then ascertained and its conclusions reached from such investigation, and it shall be the duty of the Governor to transmit the same to the General Assembly, together with any recommendations of the commission for the purpose of legislative consideration and to indicate at the same time his opinions concerning such recommendations.

SEC. 8. The policy and purpose of this act and of the commission created hereby are constructive and for the purpose of securing for the public and the General Assembly, as well as the Executive Department of the State, at a minimum cost, all such information that the public and the General Assembly should have as to the merits and demerits of the existing system of taxation in North Carolina and of systems of taxation in other States, to the end that the General Assembly may make such laws and the people may so amend or reconstruct the Constitution of North Carolina in case constitutional changes shall be deemed necessary so as to produce for North Carolina the best system of taxation and thereby promote the interests of the State and citizens, not only within its boundaries but in its relations to and especially when compared with other States.

SEC. 9. The commission shall continue in office until in the opinion of the Governor it has fulfilled the purposes of this act.

SEC. 10. This act shall be in force from and after its ratification.

Ratified, this the 7th day of March, A. D. 1927.

CHAPTER 158

AN ACT TO PROMOTE THE EFFICIENCY OF PILOTAGE SERVICE AND TO PROTECT THE COMMERCE OF THE PORT OF WILMINGTON AND THE STATE OF NORTH CAROLINA, BY AMENDING SECTION 6943(b), 6943(c), 6943(d), AND 6943(e), AND 6943(m) OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section 6943(b) of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting after the word "advisable" and before the word "and" in the third line of said section, the following:

Power to regulate number of pilots.

"Including the power and authority to prescribe, reduce and limit the number of pilots necessary to maintain an efficient pilotage service for the Cape Fear River and Bar, as in its discretion may be necessary: *Provided*, that the present number of eleven pilots now actively engaged in the service shall not be reduced except for cause or by resignation, disability or death."

Proviso: present number not reduced but by resignation, disability or death.

SEC. 2. That section 6943(c) of the Consolidated Statutes of North Carolina be and the same is hereby amended by substituting the word "may" for "shall" after the word "them" and before the word "from" on the second line of said section. Section amended.

SEC. 3. That section 6943(d) of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting the words "creation and" before the word "regulation" on the first line of said section, so as to make the caption of the said section read, "Creation and regulation of pilots' apprentices," and by inserting after the word "to" and before the word "make" in the second line of said section the following: "Appoint in its discretion apprentices, and to." Examination optional.

SEC. 4. That section 6943(e) of the Consolidated Statutes of North Carolina be and the same is hereby amended by substituting the word "eighteen" for "fifteen" in the third line of said section, subdivision one, and by adding the following to subdivision two immediately after the word "class" in second line of said subdivision: "*Provided*, that the board shall have power to appoint pilots without reference to apprenticeship record as in its judgment the service may require." Section amended.

SEC. 5. That section 6943(m) of the Consolidated Statutes of North Carolina be and the same is hereby amended by repealing the rate of schedule in columns one and two as set forth in said section, and by substituting in lieu thereof the following: Class of vessel.

COLUMN No. 1.		COLUMN No. 2		Itemized rates.
From Sea to Southport, or vice versa		From Southport to Wilmington, or vice versa.		
<i>Feet and Under</i>	<i>Rate</i>	<i>Feet and Under</i>	<i>Rate</i>	
6	11.00	6	6.00	
7	13.00	7	8.00	
8	15.00	8	9.00	
9	16.00	9	10.00	
10	21.00	10	13.00	
11	26.00	11	15.00	
12	29.00	12	17.00	
12-6	30.00	12-6	18.00	
13	32.00	13	19.00	
13-6	34.00	13-6	20.00	
14	39.00	14	23.00	
14-6	43.00	14-6	26.00	
15	45.00	15	27.00	
15-6	47.00	15-6	28.00	
16	50.00	16	30.00	

16-6	54.00	16-6	33.00
17	57.00	17	35.00
17-6	61.00	17-6	37.00
18	65.00	18	38.00
18-6	67.00	18-6	40.00
19	71.00	19	44.00
19-6	75.00	19-6	45.00
20	78.00	20	47.00
20-6	83.00	20-6	50.00
21	87.00	21	53.00
21-6	94.00	21-6	56.00
22	100.00	22	60.00
22-6	106.00	22-6	64.00
23	112.00	23	68.00
23-6	116.00	23-6	70.00
24	120.00	24	72.00
24-6	124.00	24-6	74.00
25	128.00	25	76.00
25-6	131.00	25-6	79.00
26	135.00	26	81.00
26-6	139.00	26-6	83.00
27	143.00	27	85.00
27-6	146.00	27-6	88.00
28	150.00	28	90.00
28-6	154.00	28-6	92.00
29	158.00	29	94.00
29-6	161.00	29-6	97.00
30	165.00	30	99.00

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 159

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Appointments

Term of office.

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and twenty-seven, or when their present terms ex-

pire. *Provided*, that they may qualify at any time within sixty days after the first day of April, one thousand nine hundred and twenty-seven: Proviso: qualification valid if done within sixty days.

ALAMANCE COUNTY.

Alamance county.

Patterson Township—C. L. Moser.
Burlington Township—Claude Cates.
Boon Station Township—J. J. Lambeth.
Morton Township—W. A. Paschal, J. W. Garrison, J. T. Bowles.

Albright Township—E. F. Holt.
Newlin Township—J. M. Foust, W. O. Hackney.
Faucette Township—R. A. Wilson.
Mebane Township—L. T. Johnson, S. H. Webb.

ALEXANDER COUNTY.

Alexander county.

Gwaltneys Township No. 1—J. Walter McCurdy.
Sharpe Township No. 2—W. D. Martin.
Taylorsville Township—Walter Thompson.

ALLEGHANY COUNTY.

Alleghany county.

Glade Creek Township—R. L. Hendricks, G. N. Evins, J. M. Wagoner, Monroe Jordan.
Gap Civil Township—C. W. Edwards.
Piney Creek Township—W. H. Parsons.
Prathers Township—J. M. Boyer.
Cherry Lane Township—Sowell Woodruff.
Cranberry Township—W. F. Doughton.
Whitehead Township—W. L. Edwards.

ANSON COUNTY.

Anson county.

Wadesboro Township—E. D. Stogner, H. W. Clark, R. E. Little.
Ansonville Township—Lockhart Gaddy.
Gulledge Township—Peter Jones, Edwin Gray Jones, G. K. Little.
Morven Township—Tyler C. Coxe.
Lanesboro Township—C. S. Redfern.

ASHE COUNTY.

Ashe county.

Chestnut Hill Township—Arch McMillan, J. E. Gambill.
Clifton Township—J. E. Dougherty, S. W. James, W. M. Roten, W. H. Jones.
Creston Township—R. P. Baker.
Elk Township—N. M. Dobbin.
Grassy Creek Township—E. R. Duvall.

- Helton Township*—E. C. Francis, J. B. Hash.
Harrigan Township—A. A. Perry.
Horse Creek Township—John Goss.
Jefferson Township—A. G. Witherspoon, E. D. Severt, F. L. Colvard.
North Fork Township—C. C. Southerland, B. H. Duncan.
Obide Township—L. F. Woody, R. P. Miller, Roger Baggs.
Old Fields Township—T. P. Scott, Arthur Houck, W. M. Baldwin, D. V. Waugh.
Peak Creek Township—W. L. Miller, E. B. Shepherd, W. B. Scarborough, M. E. Reeves.
Piney Creek Township—Oliver Ham, F. B. Tucker, Bob May.
Pond Mountain Township—B. F. Kilby.
Pine Swamp Township—C. M. Yates, H. H. Lemly, R. G. Phillips.
Walnut Hill Township—Bryan Oliver, T. G. Plummer, R. L. Reeves.
West Jefferson Township—W. P. Dollar, W. F. Burkett, J. E. Shumate, James Allen.

Avery county.

AVERY COUNTY.

- Altamont Township*—A. S. Taylor.
Banner Elk Township—R. L. Lowe.
Cranberry Township—R. Z. Burleson, A. D. Ollis.
Linville Township—J. L. Hartley, John Franklin, Ernest Banner, Massey Lewis, H. S. Burleson.
Roaring Creek Township—H. C. Stanley, Jack McCury.
Toe River Township—Mrs. J. P. Hughes.
Wilson's Creek Township—J. H. Hullender, Adore Coffey.

Beaufort county.

BEAUFORT COUNTY.

- Bath Township*—W. A. Tankard, J. M. Hudnell.
Pantego Township—L. W. Paul, D. D. Harrison.
Morehead Township—J. B. Arendall, E. T. Webb, S. W. Reams.
Richland Township—F. B. Stilley.

Bertie county.

BERTIE COUNTY.

- Aulander Township*—J. Lawrence Harrington.
Colerain Township—J. W. Raynor, W. S. Tayloe, J. B. Mitchell.
Merry Hill Township—John T. Keeter.
Roxobel Township—W. L. Rawls, Wiley J. Parker.
Snakebite Township—C. W. Spruill.
Whites Township—W. L. Baker, W. R. Lawrence.
Windsor Township—Albert F. Castellow, W. D. White.

BLADEN COUNTY.

Bladen county.

Carvers Creek Township—J. K. Nicholson.*Turnbull Township*—B. F. Tatum.

BRUNSWICK COUNTY.

Brunswick county.

Lockswoods Folly Township—J. W. Lancaster, David Caison.*Northwest Township*—R. S. Williams, M. B. Chinnis, N. A. Stewart.*Shalotte Township*—J. L. Simmons, B. K. Gore, Wade Leonard, Nelson Bennett, R. O. Sellers.*Smithville Township*—C. E. Godwin, S. W. Smith, J. E. McRoy.*Town Creek Township*—G. M. McKeithan, Warren E. Mintz, V. C. Garner, C. B. Aycock.*Waccamaw Township*—C. H. King, J. B. Ward, H. G. Formyduval, R. S. Milliken, D. B. Edwards.

BUNCOMBE COUNTY.

Buncombe county.

Asheville Township—Verge F. Brown, B. B. Worsham, George F. Meadows, John N. Bradley, W. Haynes, C. J. Woody.*Biltmore Township*—R. C. Sales.*Reems Creek Township*—W. B. Weaver.*Upper Hominy Township*—J. W. Waters.*Black Mountain Township*—W. R. Goodson.

BURKE COUNTY.

Burke county.

Silver Creek Township—J. B. Melton, W. J. Gurley, John Henry Cowen, S. T. Green, Guss Morrison, Mellard Taylor.*Upper Fork Township*—W. A. Cook, J. P. Bumgarner.*Lower Creek Township*—C. T. Rader.*Lower Fork Township*—D. E. H. Buff, J. B. Rhoney.*Icard Township*—D. A. Huto.*Lovelady Township*—T. S. Patton, Will Poteet, A. F. Sala, H. G. Hallyburton, P. A. Ballinger.*Quaker Meadow Township*—C. P. Whistenant, Ralph Spainhour, Walter James, F. P. Gilliam.*Love Lady Township*—Arthur T. Abernathy.

CABARRUS COUNTY.

Cabarrus county.

No. 1 Township—D. B. McEachern.*No. 3 Township*—J. O. Mowrer.*No. 6 Township*—Wellington Kluttz.*No. 9 Township*—Luke Shinn.*No. 10 Township*—D. Henry Furr.*No. 11 Township*—Sidney Barnhardt, L. V. Talbert.

Caldwell county.

CALDWELL COUNTY.

Lower Creek Township—Fred S. McGowan.
Little River Township—M. J. Smith.
Globe Township—Clell Cook.
Lenoir Township—A. G. Foard, N. A. Dysart.
Wilsons Creek Township—N. T. Webb.
Patterson Township—Steele Greer.

Carteret county.

CARTERET COUNTY.

Hunting Quarter Township—Hamlin H. Davis, for a term of two years.
Morehead Township—J. B. Arendell, for a term of two years; E. T. Webb, for a term of two years; S. W. Reavis, for term of two years.

Camden county.

CAMDEN COUNTY

South Mills Township—G. F. Spencer.
Camden Township—S. B. Seymour.
Shiloh Township—J. B. Burgiss.

Caswell county.

CASWELL COUNTY.

Anderson Township—F. B. Goodson.
Dan River Township—T. H. Hatchette.
Hightowners Township—W. L. Compton.
Leasburg Township—Voss Stephens.
Locust Hill Township—J. A. Cobb, J. F. White.
Milton Township—G. G. Donoho, George Scott, S. M. Jones.
Pelham Township—R. W. Duncan, T. N. Pierce.
Stoney Creek Township—W. L. Miles.
Yanceyville Township—B. S. Graves.

Catawba county.

CATAWBA COUNTY.

Mountain Creek Township—E. F. Sigmon, Sumpter Moss, Gaither Gilliland (each for two years).
Newton Township—Dr. P. J. Klutz, D. M. Carpenter, R. L. Whitener, I. I. Williams, Charlie McCaslin, P. E. Fry, B. E. Smith, H. P. Lutz, G. Otto Hartsoe, D. M. Cloninger, Hub Wagoner, Mrs. Charlie Sigmon (each for two years).
Hickory Township—R. L. Mize, J. F. Click, John W. Mauser.

Chatham county.

CHATHAM COUNTY.

Cape Fear Township—J. D. McIver, W. F. Olinger.
Williams Township—A. E. Cole.

CHEROKEE COUNTY.

Cherokee county.

Murphy Township—W. M. Odell (for two years).
Shoal Creek Township—Lon Raper (for two years).
Valley-town Township—J. M. Morrow (for two years).
Beaverdam Township—J. T. Dockery.

CHOWAN COUNTY

Chowan county.

1st Township—W. S. Summerell, M. L. Bunch.
2nd Township—L. R. Bunch, L. W. Belch.
3rd Township—E. C. Welch, T. L. Ward.
4th Township—I. J. Moran.

CLEVELAND COUNTY.

Cleveland county.

No. 6 Township—Sylvanus Gardner.
No. 7 Township—R. V. Green.
No. 4 Township—J. Raymond Cline.

COLUMBUS COUNTY.

Columbus county.

Bolton Township—J. E. Brown (for four years).
Bogue Township—Samuel J. Batton.
Tatums Township—F. H. Britt (for four years), J. L. Roberson, J. H. Swain.
Whiteville Township—Henry Cook, Robert Lennon, John Hooks, J. S. Schulken, F. G. Walker.
Welchs Creek Township—Byron Lennon, H. S. High, Allie Baldwin.
Williams Township—W. M. Henson (for four years), W. J. McPherson (for four years).
Serogordo Township—Joe B. High.

CUMBERLAND COUNTY.

Cumberland county

Flea Hill Township—D. D. Bain, R. P. Bolton.
Seventy-first Township—Joe A. Graham.
Cross Creek Township—D. T. Perry.

CURRITUCK COUNTY.

Currituck county.

Crawford Township—C. B. Mathias, Horace Brumsey.

DAVIDSON COUNTY.

Davidson county.

Emmons Township—C. H. Surratt.
Healing Springs Township—W. P. Kinney, L. A. H. Rogers.
Silver Hill Township—J. L. Nance.
Thomasville Township—W. A. Mendenhall.

Davie county.

DAVIE COUNTY.

Jerusalem Township—C. D. Lefler (for four years), M. H. Ridenhour (for two years), J. H. Broadaway.

Shady Grove Township—H. T. Smithdeal.

Farmington Township—W. E. Kennon, J. W. Allen (each for four years), G. Z. Cook, J. H. Swing, A. Spillman.

Callahan Township—C. C. Smoot, Jesse Lee Cartner.

Mocksville Township—W. K. Clement, W. N. Smith.

Fulton Township—A. M. Foster.

Duplin county.

DUPLIN COUNTY.

Rock Fish Township—W. B. Register, G. H. Blanton.

Fuison Township—S. A. Bowden.

Glisson Township—John W. Waters.

Rose Hill Township—J. B. Fussell.

Warsaw Township—E. D. Williams.

Limestone Township—I. L. Sanderson.

Smith's Township—E. B. Bishop, B. Frank Smith.

Albertson Township—W. M. Holt, W. R. Gooding.

Durham county.

DURHAM COUNTY.

Patterson Township—Mrs. W. E. Massey (for four years), J. W. King (for four years).

Carr Township—H. D. Martin.

Forsythe county.

FORSYTHE COUNTY.

Viena Township—E. A. Conrad, W. T. Marsh, W. H. Hicks.

Bethania Township—J. G. Clayton, E. C. Davenport.

Abbotts Creek Township—J. Edgar Smith.

Belews Creek Township—James G. Fulton, Thomas A. Martin.

Clemons ville Township—John N. Phelps.

Kernersville Township—Z. B. Albert.

Lewisville Township—M. M. Reynolds, H. C. Hire.

Middle Fork Township—J. A. Leak, W. P. Walker.

Old Richmond Township—G. W. Long, C. E. Holder, A. F. Holder.

South Fork Township—J. T. Woosley, A. E. Kinnamon, J. J. King.

Gaston county.

GASTON COUNTY.

Cherryville Township—Chester A. Black, D. A. Stroup, Ed. C. Stroup, A. L. Houser, Mrs. Grace Dellinger, Hudson P. Craft, Forest U. Mauney, A. A. Huss, J. H. Dellinger.

Crowders Mountain Township—E. J. Rhyne, I. A. White.

River Bend Township—J. R. Rogers, J. W. Holland.

South Point Township—Jesse B. Caldwell.

Gastonia Township—C. K. Marshall.

GATES COUNTY.

Gates county.

Gatesville Township—R. J. Piland.*Mintonsville Township*—J. B. Hathaway, T. D. Hollowell.

GRAHAM COUNTY.

Graham county.

Stecoah Township—T. H. Keener, C. C. Crisp, John Andrews.*Cheoah Township*—A. H. Coloard, Austin Sherrill.*Yellow Creek Township*—J. H. Green, W. H. Garland.

GRANVILLE COUNTY.

Granville county.

Fishing Creek Township—Thos. G. Taylor.*Sassafras Fork Township*—R. A. Norwood, Waller L. Taylor.*Oxford Township*—C. R. Gordon, J. J. Medford, W. A. McFarland, W. D. Watkins, W. I. Howell.

GREENE COUNTY.

Greene county.

Shine Township—E. F. Phillips.*Spiegths Bridge Township*—John F. Walston.

GUILFORD COUNTY.

Guilford county.

High Point Township—W. G. Brown, B. A. Woodall, A. L. Belleflower.*Bruce Township*—A. J. Ayers.*Morehead Township*—H. S. Patterson.*Gilmer Township*—T. J. Craig, D. H. Collins, R. E. Sims, R. E. Fitchett.*Greene Township*—Roy L. Bowman, L. W. Causey.*Friendship Township*—W. H. Blaylock.*Washington Township*—George Sockwell.*Sumner Township*—J. B. Lasley.

HALIFAX COUNTY.

Halifax county.

Faucette Township—G. A. Hawkins.*Palmyra Township*—A. L. Burette, R. H. White, Wade L. Mizelle.*Roseneath Township*—R. L. Bradley.*Roanoke Rapids Township*—J. K. Giles, Hanibal Shearion.*Brinkeville Township*—J. C. Qualls, H. M. Sledge.*Enfield Township*—Julius Meyer.

HARNETT COUNTY.

Harnett county.

Anderson's Creek Township—Daniel McCormick, A. A. West, Sr., J. L. Marsh, Niven Ray.*Averasboro Township*—J. W. Whitehead, G. F. Owen, L. R. Price, J. D. Barnes.

Barbecue Township—D. D. Harrington, A. A. Cameron, Jr.
Black River Township—J. A. Hockaday, W. A. Johnson, C. S. Adams.

Buckhorn Township—J. W. Holt, J. D. Champion, W. F. Lanier, L. S. Mann, T. R. Brown, C. S. Cade.

Duke Township—A. L. Oldham, J. F. Lynch, L. E. Stancil.

Grove Township—H. A. Turlington, Ralvin McLeod, C. G. Stewart.

Hector's Creek Township—W. M. Pearson, E. W. Bradley, Paul Bradley.

Johnsonville Township—W. A. Stewart.

Lillington Township—J. S. Bethea.

Neill's Creek Township—D. D. Johnson, N. A. Stewart, C. P. Kelly.

Stewart's Creek Township—H. E. Truelove, C. M. Hobbs.

Upper Little River Township—W. H. Salmon, W. J. Brown, W. H. Hallman, Harvey O'Quinn.

Haywood county.

HAYWOOD COUNTY.

Beaverdam Township—B. W. Hall.

Crabtree Township—E. B. McCracken, F. A. Justice, G. C. Palmer, Wilson Kirkpatrick.

Iron Duff Township—J. Manson Medford, T. N. Crawford.

Ivy Hill Township—J. F. Shelton, D. O. Platt, John A. Henry.

Jonathan Creek Township—R. W. Howell, R. T. Boyd.

Cattaloochee Township—Jarvis Palmer.

Hertford county.

HERTFORD COUNTY.

Winton Township—W. L. Daniel.

Ahoskie Township—J. H. Mitchell, J. R. Garrette.

Hoke county.

HOKE COUNTY.

Allendale Township—W. A. McLauchlin, G. F. Watson.

Antioch Township—J. L. Hodgins, Fulton Watson.

Blue Springs Township—D. J. McMillan, Hector McNeill.

Little River Township—J. H. Priest, J. W. Smith.

McLauchlin Township—M. G. Ray, N. A. Lindsey.

Stonewall Township—J. A. Conoly, Alex. McMillan, J. D. McGougan.

Quewhiffle Township—D. S. Johnson, Graham McLeod.

Raeford Township—N. M. McDonald, J. A. Niven, J. E. Conoly.

HYDE COUNTY.

Hyde county.

Swan Quarter Township—W. J. Harris, Nathaniel Credle, Jones Mason, J. L. Tunnell.

Lake Landing Township—R. E. Carter, C. S. Guthrie, John T. Midyette, E. B. Bell, Charles B. McKinney.

Fairfield Township—P. C. Simmons, Joseph S. Mann, S. E. Baum.

Currituck Township—E. S. Fisher, Dallas Caniles, John Polson, A. B. Credle.

IREDELL COUNTY.

Iredell county.

Barringers Township—S. H. Houston, J. C. Shinn, J. A. Chandler.

Bethany Township—N. F. Blackwelder, J. P. Ingram.

Chambersburg Township—W. P. Hager, B. C. Howard.

Concord Township—H. Spurgeon Grose, Norris F. Steele, Rufus L. Feimster.

Cool Springs Township—W. S. Page, C. H. Knox.

Davidson Township—A. S. McKay, J. W. Nixon.

Eagle Mills Township—J. R. Joyner, Marvin W. Smith.

Fallstown Township—George M. Young.

New Hope Township—Ingram I. Jolly, H. A. Hope.

Olin Township—S. A. Padgett, S. R. Journey, T. A. Summers.

Sharpesburg Township—T. J. Weber, Richard King, D. N. McLelland.

Shiloh—R. C. Little, J. R. Warren, J. C. McNeely.

Turnersburg Township—B. M. Gatton.

Union Grove Township—W. R. Holmes, H. P. Van Hoy, A. Cooper.

JACKSON COUNTY.

Jackson county.

Barkers Creek Township—J. T. Nations.

Canada Township—Oscar Parker.

Caney Fork Township—Ransom E. Hooper.

East La Porte Township—Thomas Wike.

Greens Creek Township—L. C. Estis, J. C. Reed.

Mountain Township—Francis Moody.

River Township—Junia Hooper.

Webster Township—C. C. Cagle.

JOHNSTON COUNTY.

Johnston county.

Meadow Township—T. L. Hudson.

Micro Township—O. D. Hinnant, H. J. Carbett, J. R. Atkinson.

Pleasant Grove Township—E. S. Coats.

Banner Township—A. E. Surles.

Jones county.

JONES COUNTY.

Trenton Township—L. O. Pollock, Whitfield Mallard.
Pollocksville Township—G. E. Pate.
White Oak Township—C. A. Collins, J. H. Wynn, Cyrus Roscue, J. C. Holland.
Cypress Creek Township—J. L. Hammond, J. E. Tumer.
Chinquepin Township—J. F. Koonce.
Beaver Creek Township—E. H. Pollock, Zeb Jones.
Tuckahoe Township—W. G. Hargett, N. D. Westbrook, J. E. Turner.

Lee county.

LEE COUNTY.

Jonesboro Township—O. C. Hunter.

Lenoir county.

LENOIR COUNTY.

Kinston Township—Charlie Bagby, W. F. Harding.
Woodington Township—George O. Brown, E. H. Waller.

Lincoln county.

LINCOLN COUNTY.

North Brook Township—Charlie Houser, Dorus Bess, A. F. Craft.
Howards Creek Township—C. L. Havaner, D. C. Killian, Clarence Coon, Fred Aderholdt.
Lincolnton Township—J. R. Warlick, S. Alexander, Sr.
Ironton Township—C. D. Shrum.
Catawba Springs Township—Robert L. Nixon.

Madison county.

MADISON COUNTY.

No. 1 Township—E. M. Randall, S. Brigman, S. W. McClure, Lee Bryan, H. K. Ramsey, G. W. Bryan.
No. 2 Township—Jim Wallin, J. C. Chandley, William S. Rice.
No. 3 Township—N. H. Rice, J. W. Hunter, Zeb Merrell, George Roberts, Grady Merrell.
No. 4 Township—W. M. McPheters, Lee Metcalf, D. L. Duck, L. C. Buckner.
No. 5 Township—Dick Murray, Joe Halcombe.
No. 6 Township—John Cassidy, Calvin Reeves.
No. 7 Township—Garland Farmer, Garrison Brown, J. B. Roberts, James Ledford, James Payne.
No. 9 Township—W. M. Shipley, D. H. Gardner, Crit Stamey.
No. 10 Township—W. M. Norton, J. A. Leak, Bailey Rice.
No. 11 Township—Lee English, Ed. Bryan, J. H. McGhee, W. H. English, B. E. Honeycutt.
No. 12 Township—Joe Worley.

No. 13 Township—J. E. Gregory, C. W. Balding.

No. 14 Township—Enoch Morgan.

No. 15 Township—A. O. Carter, Sr., J. G. Morgan, Guss Ball, I. N. Carr.

No. 16 Township—C. C. Peek, Dave Fender, W. O. Connor.

MCDOWELL COUNTY.

McDowell county.

Marion Township—W. J. Toney, W. C. Stroud, R. B. Neal.

Glenwood Township—E. G. Goforth.

Old Fort Township—Thomas L. Tate.

Montsford Cove Township—J. G. Haynes.

Crooked Creek Township—J. W. Hogan.

North Cove Township—Chas. A. McCall.

MACON COUNTY.

Macon county.

Cartogahaye Township—Hez Dills.

Cawee Township—Carey Hall, J. A. Morrison.

Ellijay Township—John Corbin.

Flats Township—John Burnett.

Franklin Township—John E. Rickman.

Highlands Township—R. H. Munger.

Mill Shoal Township—John C. Ferguson.

Nanthala Township—L. A. Boone, J. R. Wikle.

Smiths Bridge Township—J. I. Vinson.

Sugar Fork Township—D. C. McCoy.

MECKLENBURG COUNTY.

Mecklenburg county.

Charlotte Township—J. Lewis Spencer, F. D. Alexander, J. M. Alexander, A. E. Stewart, C. W. Russell, J. D. Turner (each four years).

Steel Creek Township—John L. Milinee, C. B. Choate (each for four years).

Providence Township—L. S. Knox (for four years).

Lemley Township—M. M. Blythe (for four years).

Paw Creek Township—N. A. Cathey, T. B. Hoover (for four years).

Pineville Township—R. B. Johnston (for four years).

MITCHELL COUNTY.

Mitchell county.

Bakersville Township—Dr. V. R. Butte, John Slagle (for four years), R. B. Turner (for two years), J. H. Davis.

Bradshaw Township—S. C. Johnson, Stokes Garland.

Cane Creek Township—F. L. Woody, T. A. Buchanan (for four years), Bill L. Green (for two years).

Fork Mountain Township—Charles W. McInturff, W. H. Ledford (for four years), D. M. Cook (for two years).

Little Rock Township—W. H. Biddix, T. A. Ayers (for four years), D. F. Gouge (for two years).

Harrell Township—D. L. Blevins, W. D. Ledford (for four years).

Grassy Creek Township—W. R. Griffith, W. J. Bennett (for four years), C. H. Schism (for two years), R. M. Hall (for four years).

Red Hill Township—James Slagle, J. P. Garland (for four years), S. S. Bryant (for two years).

Snow Creek Township—J. Adam Buchanan, Willard Buchanan (for four years), E. E. Young (for two years), W. A. Robinson (for two years).

Poplar Township—I. F. Miller, James E. Peterson (for four years), Briscoe Petterson (for two years).

Montgomery
county.

MONTGOMERY COUNTY.

Uwharrie Township—N. W. Davis.

Biscoe Township—L. R. Lisk, B. D. Drake.

Troy Township—W. H. Reynolds, N. H. Williams.

Mt. Gilcad Township—F. L. Andrews, J. H. Cole.

Eldoro Township—G. O. Mullinix.

Little River Township—M. F. Deaton.

Rocky Springs Township—M. A. Bennett.

Nash county.

NASH COUNTY.

Bailey Township—G. R. Finch, R. C. Glover, C. H. Glover, J. T. Finch.

Jackson Township—W. W. Westry, H. L. Dillard, F. L. Roberson.

Manning Township—J. N. Bergeron, H. L. Windley.

Nashville Township—T. N. Ross, J. E. Cooper, Jr.

Oaklevel Township—C. E. Bell, E. R. Winstead, W. O. Baker.

Red Oak Township—Nero E. Bass, Geo. W. High.

North Whitakers Township—J. W. Reid, E. K. Neville.

Stony Creek Township—J. B. W. Overton, J. B. Barrett.

Griffin Township—W. F. Woodruff, A. W. Jenkins.

South Whitakers Township—John Fisher, C. C. Braswell.

Ferrells Township—G. R. Strickland.

Northampton
county.

NORTHAMPTON COUNTY.

Occomeechee Township—W. H. Joyner, D. T. Taylor, T. D. Stephenson.

Roanoke Township—W. F. Nelson, J. R. Baugham, P. T. Hicks, Joseph Bryant.

Jackson Township—Edwin Wright, P. M. Fleetwood.

Wiccacanee Township—C. Deloatch, H. C. Bottoms.

Kirby Township—S. G. Boone, J. T. Nelson, Williams Martin.

Rich Square Township—Isaac Carter, W. E. Spivey, E. A. Huggins.

Seaboard Township—Joseph T. Long, Seno L. Davenport, H. L. Stephenson.

Pleasant Hill Township—J. W. Magee, Philip Reid.

Gaston Township—J. L. Camp.

ORANGE COUNTY.

Orange county.

Bingham Township—H. M. McIver, Sam T. Ray.

Cedar Grove Township—T. C. Ellis, Jr.

Chapel Hill Township—Paul Robertson.

Hillsboro Township—A. B. Summey, J. J. Ward.

Little River Township—C. T. Jones.

PAMLICO COUNTY.

Pamlico county.

No. 1 Township—H. H. Barrow, S. W. Harris (each for two years).

No. 3 Township—Lorenzo Spruill.

PASQUOTANK COUNTY.

Pasquotank county.

Elizabeth City Township—T. B. Wilson, N. A. Jones.

PENDER COUNTY.

Pender county.

Topsail Township—J. C. Nixon.

PERSON COUNTY.

Person county.

Allenville Township—Ed. T. Gentry.

Cunningham Township—George L. Cunningham.

Flat River Township—R. A. Allen, John H. Jones, J. O. Pearce.

Halloways Township—George E. Woody, P. H. Fontaine.

Mount Tirzah Township—J. S. Chandler, R. P. Moore.

Olive Hill Township—C. E. Winstead, Jr.

Roxboro Township—W. I. Newton, W. J. Winstead.

Woodsdale Township—B. E. Mitchell, G. B. Williams, R. H. Bailey.

PERQUIMANS COUNTY.

Perquimans county.

Parkville Township—Claude D. White.

PITT COUNTY.

Pitt county.

Bethel Township—S. M. Jones (for four years).

Chicod Township—Louis A. Arnold (for two years), N. A. Clark (for four years).

Greenville Township—J. J. Harrington, B. F. Tyson (each for four years).

Grifton Township—B. T. Jackson (for four years).

Pactolus Township—J. R. Overton (for four years).
Carolina Township—J. R. Wilson (for four years), A. L. Woolard (for four years).

Polk county.

POLK COUNTY.

Columbus Township—J. R. Splawn.
Cooper Gap Township—W. H. Ledbetter, Adin Whitesides.
Tryon Township—J. C. Fisher, R. A. Leonard.
White Oak Township—V. H. Huntsinger, N. D. Moore.

Randolph county.

RANDOLPH COUNTY.

Trinity Township—J. H. Elder.
Tabernacle Township—John Cameron, Luther Smith.
Back Creek Township—E. M. Kearns, W. B. Fulton.
Concord Township—J. C. Ridge, Jr., M. F. Skeen.
Cedar Grove Township—C. E. Kearns, Worth Lowe, Ralph Whatley.
New Hope Township—J. W. Luther, J. A. Hapkins, Worth Garner.
Grant Township—C. A. Lewallen, Chesley Ingold.
Franklinville Township—E. C. Routh, Geo. Patterson, Clyde Craven, Frank York.
Randleman Township—A. R. McCollum, C. Everhart, J. H. Frazier.
New Market Township—R. L. White, J. A. Wall.
Level Cross Township—R. V. Caudle.
Providence Township—J. E. Frazier, James Pugh, A. J. Chamless.
Liberty Township—A. L. York, Garrett Martin, P. P. Jones.
Staley Township—E. A. McMaster, T. P. Barker.
Brower Township—B. F. Brown, J. L. Kerns.
Coleridge Township—Lawson Shields, T. C. Cox.
Richland Township—G. W. Cornelison, C. E. King.
Union Township—H. A. Lucas, Walter Strider.

Richmond county.

RICHMOND COUNTY.

Rockingham Township—Robert L. Johnson, George G. Terry.
Steels Township—S. F. Key.
Mineral Springs Township—J. A. Covington, A. D. Nance.
Marks Creek Township—R. L. Ussery, J. R. Gordon, J. E. Millikin, W. A. Wilkes.
Beaverdam Township—W. E. Robertson, R. H. Scarboro.

Robeson county.

ROBESON COUNTY.

Lumberton Township—John D. Purvis, C. B. Townsend, Forest Alexander, Dave Bullock.
Marietta Township—G. E. Morgan.

Maxton Township—J. S. McRae.
Parkton Township—E. K. Campbell.
Saddletree Township—Grady S. Harrell.
Thompson Township—D. H. Britt, Jr.
Orrum Township—Hezzie Phillips.
Howellsville Township—E. T. Taylor.

ROCKINGHAM COUNTY.

Rockingham
county.

Leaksville Township—B. K. Terry.

ROWAN COUNTY.

Rowan county.

Salisbury Township—A. L. Lingle, J. F. Miller (each for four years).

Litaker Township—J. D. A. Fisher, R. A. Raney (each for four years).

Gold Hill Township—C. A. Holtshouser (for four years).

Morgan Township—Neely Lisk, Ely Wyatt.

Salisbury Township—A. L. Smoot.

SCOTLAND COUNTY.

Scotland county.

Laurel Hill Township—L. P. Gibson, Raymond Monroe, J. S. Jackson.

Spring Hill Township—Neill A. McKay, A. E. Shaw.

Stewartsville Township—Miss Julia Stewart, H. O. Covington, R. E. Lee, J. S. Thompson.

Williamson Township—W. T. Wright, F. L. Rachels, D. T. Wright, Willie Gibson, Jesse C. Gibson.

STANLY COUNTY.

Stanly county.

Almond Township—D. Walter Sides, D. S. Lippard.

Big Lick Township—W. I. Little, A. E. Howell.

Eudy Township—J. Lee Efird, D. P. McSwain.

Furr Township—R. W. Simpson, V. L. Mills.

Harris Township—W. N. Lefler, E. E. Morgan, W. J. Fisher.

Ridenhour Township—M. J. M. Misenheimer, R. L. Lipe.

STOKES COUNTY.

Stokes county.

Yadkin Township—H. H. Leak, J. T. Johnson, J. A. Slate.

Meadow Township—W. R. Petree, J. M. Redding.

Sauretown Township—Hilery Tuttle, S. C. Rierison.

Danbury Township—N. A. Martin.

Quaker Gap Township—W. R. Covington, Luther McKinney.

Peter's Creek Township—J. R. Shepherd, W. D. Priddy.

Big Creek Township—J. F. Nunn.

Beaver Island Township—T. G. Reynolds, E. Can Gann.

Snow Creek Township—S. C. Hennis, Jack Amos.

Surry county.

SURRY COUNTY.

Bryan Township—B. J. Snow, Tyre Wall, W. H. Wall, P. D. Wood.

Dobson Township—C. L. Jarvis, M. G. Whittington, P. B. Woltz, R. E. Tillery, R. S. Folger, W. W. Hampton.

Eldorado Township—Squires Jones.

Elkin Township—C. W. Young, Robey M. Bates, J. I. Jeffries.

Long Hill Township—D. B. Needham, Silas M. Stone.

Marsh Township—Allen Stanley.

Mount Airy Township—E. A. Jarvis.

Pilot Township—O. T. Fowler, Frank Swanson.

Siloam Township—C. C. Matthews, J. W. Harbour.

Shoals Township—Wesley Scott, P. G. Scott, Thos. Barber, J. S. Dezarn.

Stewarts Creek Township—N. E. Boyles, W. L. Lovill, Robert L. Snow.

Westfield Township—Reid Snowrey.

Swain county.

SWAIN COUNTY.

Charleston Township—S. B. Smiley, N. R. McHan.

Nantahala Township—H. B. Greene, R. E. Breedlove.

Transylvania
county.

TRANSYLVANIA COUNTY.

Brevard Township—F. E. Shuford, W. M. Henry, Harley Lyday.

Boyd Township—D. R. Holliday, L. F. Lyday.

Little River Township—Claude Shuford, Charles Ashworth.

Cedar Mountain Township—Elbert Bishop, Solomon Jones, Sr.

Dunn's Rock Township—Hugh Walker, G. W. Whitmire.

Cathey's Creek Township—Joe Whitmire, Gaston Whitmire, Jordan Whitmire, J. R. Mahoney.

Eastatoe Township—Charles Gravely, Elmer Gillespie, Wiley Meece.

Hogback Township—T. B. Reid, T. C. McCall, Henry McCall, William Hinkle.

Gloucester Township—A. C. Price, Enos McCall, Dewitt McCall.

Tyrrell county.

TYRRELL COUNTY.

South Fork Township—C. L. Barnes.

Gum Neck Township—R. Bruce Cohoon.

Columbia Township—W. C. Alexander.

UNION COUNTY.

Union county.

New Salem Township—C. W. Simpson, R. L. Smith, J. M. Tarlton, P. J. C. Efird.

Buford Township—Robert Belk, W. T. Latham, T. C. Eubanks, W. P. Plyler.

Vance Township—J. R. Crowell, W. D. Hawfield, W. E. Lemmond.

Goose Creek Township—G. A. Long, H. M. Furr, E. E. Presson.

Jackson Township—R. D. Simms, Henry McWhirter, W. J. Sims, J. E. McCain, J. Harvey Starnes.

Sandy Ridge Township—Brooks Price, B. R. Clark, Frank S. Crane, M. M. Winchester.

Marshville Township—J. C. McIntyre, W. H. Braswell, C. L. Bowman, J. E. Thomas.

Monroe Township—S. A. Helms, George S. Lee, Jr., Mrs. Selma Griffin, A. B. Helms, H. K. Helms, R. H. Hargett, M. L. Flow.

Lanes Creek Township—B. F. Parker, E. E. Huggins, W. L. Thomas, J. W. Martin.

VANCE COUNTY.

Vance county.

Watkins Township—Henry T. Floyd.

Williamsboro Township—Lee Wilson.

WAKE COUNTY.

Wake county.

Cedar Fork Township—E. W. Clements.

New Light Township—C. I. Beck, W. D. Sandling.

WARREN COUNTY.

Warren county.

No. 1 River Township—A. L. Pope, W. T. Carter.

No. 2 Sixpound Township—H. E. Rodwell, J. A. Nicholson, Clyde Hathcock.

No. 3 Hawtree Township—John Cawthorne.

No. 5 Nutbush Township—A. E. Paschall.

No. 6 Sandy Creek Township—T. H. Aycock, Sam E. Allen.

No. 7 Shocco Township—R. E. Aycock.

No. 8 Fishing Creek Township—J. A. Cheek.

No. 9 Judkins Township—J. V. Shearin, Herbert Ryder.

No. 10 Warrenton Township—W. C. Fagg.

No. 11 Fork Township—W. E. Davis, M. T. Pridgen, B. G. Tharrington.

No. 12 Roanoke Township—H. L. Wall.

Smith Creek Township—Z. M. Newman.

WASHINGTON COUNTY.

Washington county.

Lees Mill Township—W. A. Swain, E. S. Blount.

Watauga county.

WATAUGA COUNTY

Boone Township—Finley P. Hodges, T. L. Mast.
Laurel Creek Township—D. C. Mast, A. E. Trivett.
Beaver Dam Township—C. B. Reece.
Stony Fork Township—Henry Hardin, Walter Moretz, Zeb Green.
Blue Ridge Township—W. D. Cook.
Shawnehaw Township—LaFayette Townsend, Rance Triplett.

Wayne county.

WAYNE COUNTY.

Goldsboro Township—J. H. Hill.
Buck Swamp Township—Jodie C. Sasser, L. H. Lynch.
Stoney Creek Township—W. H. Summerlin.
New Hope Township—John W. Vinson.
Grantham Township—Joe Grantham, Henry Hood.
Indian Springs Township—T. W. Best.
Bald Mountain Township—Willet Miller, W. M. Wall.
Meat Camp Township—Charles Carroll, Ed. Moretz.
Watauga Township—J. Allen Grigg, C. D. Taylor.
Blowing Rock Township—I. W. Bolick, Elijah Reid.

Wilkes county.

WILKES COUNTY.

Brushy Mountain Township—M. L. Hayes, Cristy Tedder.
Edwards Township—J. W. Cheek, C. C. Foushee.
Elk Township—John Shepherd, Jesse McNeill.
Lewis Fork Township—A. L. Messick.
Moravian Falls Township—B. C. Price.
New Castle Township—T. H. Welborn.
North Wilkesboro Township—I. S. Beatty, J. C. Mayberry, Dent Woody.
Wilkesboro Township—C. W. Culler, J. C. Mitchell, Abigaile Beumgarner.
Reddies River Township—Clayton McClamary.
Stanton Township—J. H. Davis, George Welch.
Trap Hill Township—C. C. Sidden, S. P. Johnson.
Union Township—C. H. Calvard, John C. Wyatt, M. C. Miller, J. T. Royal.
Walnut Grove Township—William J. Rhodes, A. J. Moxley, Pink Church.
Rock Creek Township—G. C. Pendry.
Jobs Cabin Township—John W. Church.
Mulberry Township—B. C. Pendry.

Yadkin county.

YADKIN COUNTY.

Deep Creek Township—P. G. Hampton, J. W. Brandon.
Liberty Township—C. L. Gabard, J. V. Howell.
Fortbush Township—E. T. Davis.

Buck Shoal Township—W. M. Parks, Roy Sales.

Fall Creek Township—D. G. Hobson, J. A. Wiseman.

East Bend Township—T. A. Poindexter, W. H. Norman,
H. E. Davis.

Knobs Township—C. J. Holcomb, L. S. Weatherman, K. M.
Thompson.

YANCEY COUNTY.

Yancey county.

Burnsville Township—J. A. Cassida, S. T. Bennett.

Egypt Township—Martin Pate, I. R. Wislon, S. C. Edwards.

South Toe Township—George Robinson.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 160

AN ACT TO AMEND SECTION 2286 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO THE APPOINTMENT OF GUARDIANS FOR INSANE PERSONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-two hundred and eighty-six of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:

Further, the clerks of the different counties of this State are also authorized to appoint guardians for any persons entitled to the benefits of the War Risk Insurance Act, as amended, and the World War Veterans' Act of nineteen hundred and twenty-four, as amended, where it shall appear from the certificate of the Regional Medical Officer of the United States Veterans' Bureau of North Carolina, that such veteran of the World War has been declared by the United States Government as incompetent to receive the funds to be paid to him under said acts of Congress, and such certificates shall be all the proof required to as the incapacity of said veteran to receive funds, and as to the necessity of a guardian. Guardians for such veterans shall be subject to the same provisions of law as guardians of idiots, inebriates, lunatics and incompetent persons in this State.

Said section as amended will read as follows:

Section 2286. If any person is confined in any hospital for insane persons in any State, territorial or Governmental asylum or hospital, in this State or in any other state or territory, or in the District of Columbia, the certificate of the superintendent of such hospital declaring such person to be of insane mind and memory, which certificate shall be sworn to and subscribed before the clerk of the Superior Court or any notary public, or

Section amended.

Clerks to appoint guardians for persons entitled to war risk insurance.

When it shall appear from certificate of regional medical officer:

That such veteran has been declared by United States government incompetent to receive funds.

Certificate conclusive proof.

Law governing guardianship.

Section as amended.

the clerk of any court of record in the county, in which such hospital is situated and certified under the seal of court, shall be sufficient evidence to authorize to appoint a guardian for such idiot, lunatic or insane person. Further, the clerks of the different counties of this State are also authorized to appoint guardians for any person entitled to the benefits of the War Risk Insurance Act, as amended, and the World War Veterans' Act of nineteen hundred and twenty-four as amended, where it shall appear from the certificate of the Regional Medical Officer of the United States Veterans' Bureau of North Carolina that such veterans of the World War has been declared by the United States Government as incompetent to receive the funds to be paid to him under said Acts of Congress, and such certificate shall be all the proof required as to the incapacity of said veteran to receive such funds and as to the necessity of a guardian. Guardians for such veterans shall be subject to the same provisions of law as guardians of idiots, inebriates, lunatics, and incompetent persons in this State.

Law governing
guardians.

SEC. 2 That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 161

AN ACT TO AMEND CONSOLIDATED STATUTES, SECTION 1443, PROVIDING ADDITIONAL TERM OF SUPERIOR COURT FOR HARNETT COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section one thousand four hundred and forty-three of Consolidated Statutes be, and the same is, hereby amended by adding at the end of paragraph four, providing a schedule of courts for Harnett County, in the Fourth District, the following:

Term of court.

"Fifteenth Monday after the first Monday in March, for trial of criminal cases."

For trial of criminal cases.

SEC. 2. That all laws and clauses of laws conflicting herewith be and the same are hereby repealed.

Repealing clause.

SEC. 3 That this Act shall be in full force and effect from and after its ratification.

Ratified, this the 8th day of March, A. D. 1927.

CHAPTER 162

AN ACT RELATING TO THE ORGANIZATION AND CONTROL OF THE COLORED ORPHANAGE OF NORTH CAROLINA.

Whereas, by chapter forty-seven, Private Laws of one thousand eight hundred and eighty-seven, the colored Orphan Asylum of North Carolina was created a body corporate under and by which an orphanage for the care and maintenance, and the mental, moral and industrial education and training of colored orphan children was established at Oxford, in Granville County; and,

Preamble:
incorporation.

Whereas, the General Assembly has heretofore made appropriations to said institution and such appropriations have increased from year to year; and,

Establishment of
orphanage.

Whereas, it is desired that the charter of said corporation be amended so that it may more readily conform to the desires of the General Assembly with respect to the expenditure of the funds appropriated by it to said institution; Now, therefore,

Preamble: appro-
priations made by
State.

Preamble: amend-
ment desired.

The General Assembly of North Carolina do enact:

SECTION 1. That the corporation created by chapter forty-seven, Private Laws of one thousand eight hundred and eighty-seven, be, and it is hereby, continued as a body corporate for a period of sixty years from the date of the ratification of this act under the name and style of "The Colored Orphanage of North Carolina." The said corporation shall have power to receive, purchase, and hold property, real and personal, not to exceed in value one million dollars, to sue and be sued, to plead and be impleaded, to receive gifts, donations and appropriations, to contract and be contracted with, and to do all other acts usual and necessary in the conduct of such corporation, and to carry out the intent and purposes thereof under and as subscribed by the laws of North Carolina.

Corporation con-
tinued.

Term.

Corporate name.
Corporate rights.

Limit on property
to be held.

SEC. 2. That M. F. Thornton, Reverend M. C. Ransom, J. W. Levy, J. C. Jeffreys, J. E. Shepard, N. A. Cheek and Alex Peace and Reverend G. C. Shaw are hereby named and appointed as members of the Board of Directors of said "The Colored Orphanage of North Carolina." The Governor of North Carolina shall appoint five white citizens of Granville County as members of said Board of Directors, and the thirteen so named shall constitute the Board of Directors of said corporation. Said Board of Directors shall organize by the election of a president and secretary, shall make all necessary by-laws and regulations for the convenient and efficient management and control of the affairs of said corporation, including the method by which successors to the directors herein named shall be chosen.

Directors named.

Governor to ap-
point five white
citizens of Gran-
ville county as
directors.

Board.

Board to organize.

Organization.

By-laws and
regulations.

Including method
of choosing
successors.

Members appointed by governor to serve as trustees of The Colored Orphanage of North Carolina.
Term of office.

Appropriations to be under control of trustees.

Supervision and direction of expenditures.
Trustees to select treasurer from their number.
Board of audit.

Salary of treasurer.

Salary of members of board of audit.

Treasurer to give bond.

Premium on bond to be paid by orphanage.

Corporation to receive and care for colored orphan children.

Education.

Control secured by consent of nearest of kin.

Receive orphans committed under laws of State.

Interference with orphans after having been received unlawful.

Directors to make rules for reception and discharge.

Repealing clause.

SEC. 3. That the five members of said Board of Directors so appointed by the Governor shall also serve as a Board of Trustees of said "The Colored Orphanage of North Carolina." The said Board of Trustees so appointed shall serve for a term of four years and until their successors are chosen. All appropriations made by the General Assembly to the said "The Colored Orphanage of North Carolina" shall be under the control of the Board of Trustees, and said appropriations shall be expended under their supervision and direction. The Board of Trustees shall select one of their members as a treasurer of the fund appropriated to the institution by the General Assembly and also not more than two persons to act as a board to audit the expenditure of such appropriation. The treasurer shall receive a salary of one hundred dollars per year for his services and members of the Board of Audit a salary not to exceed one hundred and fifty dollars per year. The Treasurer shall give a bond payable to the State of North Carolina in a surety company in such sum as the Board of Trustees may require, the annual premium to be paid out of the funds of the said orphanage.

SEC. 4. That the said corporation shall receive, train and care for such colored orphan children of the State of North Carolina as under the rules and regulations of said corporation may be deemed practical and expedient, and impart to them such mental, moral and industrial education as may fit them for usefulness in life.

SEC. 5. That the said corporation shall have power to secure the control of such orphans by the written consent of those nearest akin to them or of those having control of such orphans, and shall receive such others as may be committed to its care under the appropriate laws of the State; and it shall be unlawful for any person or persons to interfere in any way with said corporation in the management of such orphans after they shall have been entered and received by it. The Board of Directors shall make all necessary rules and regulations for the reception and discharge of children from said orphanage.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 163

AN ACT TO AMEND SECTION 5446 CONSOLIDATED STATUTES THIRD VOLUME, RELATING TO CHILDREN IN ORPHANAGES ATTENDING THE PUBLIC SCHOOLS.

The General Assembly of North Carolina do enact:

SECTION 1. That the words "public school fund" in lines ten and eleven of section five thousand four hundred and forty-six of Consolidated Statutes, Third Volume, be stricken out, and the words "equalizing fund" be inserted.

Appropriation from "equalizing fund."

Also that there be added at the end of said section the following: "provided further that the provisions of this section shall be permissive only, and shall not be mandatory."

Section permissive, not mandatory.

So that the said section as amended shall read as follows:

Section as amended.

5446. Children in orphanages permitted to attend public schools, expenses. Children living in and cared for and supported by any institution established or incorporated for the purpose of rearing and caring for orphan children shall be considered legal residents of said district in which the institution is located, and a part or all of said orphan children shall be permitted to attend the public school or schools of said district, and the extra expenses of teaching said children for six months in the public school or schools of said district may be borne as follows:

"Three fourths of the extra expense for a term of six months of every year, as a result of the attendance of said children, may be paid out of the State equalizing fund and one-fourth out of the county fund, unless otherwise provided.

"*Provided further*, that the provisions of this section shall be permissive only, and shall not be mandatory."

SEC. 2 This act shall be in force from and after its ratification.

Ratified, this the 8th day of March, A. D. 1927.

CHAPTER 164

AN ACT TO AMEND CHAPTER 306, PUBLIC LAWS OF 1925, INCREASING THE NUMBER OF TRUSTEES OF EAST CAROLINA TEACHERS COLLEGE FROM NINE TO TWELVE.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven of chapter three hundred and six, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out in line

Section and laws amended.

Number raised.

Additional members appointed by governor.

Time for appointment.

Term.

Vacancy established by failure to attend meetings.

Vacancy filled by governor.

Repealing clause.

eight the words and figures "nine (9)" and by inserting in lieu thereof the words and figures "twelve (12)."

SEC. 2 That the three additional members of said Board of Trustees authorized by this amendment to said chapter three hundred and six shall be appointed by the Governor within thirty days from the ratification of this act, to serve for a term as prescribed in said section seven of chapter three hundred and six.

Whenever a Trustee shall fail to be present for one year at the regular meetings of the Board, his place as Trustee shall be deemed vacant and said vacancy shall be filled by the Governor.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified, this the 8th day of March, A. D. 1927.

CHAPTER 165

AN ACT TO PLACE CERTAIN SOLDIERS AND WIDOWS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

List of persons placed on pension lists.

SECTION 1. That Anson Bailey, of Harnett County; J. Manning Chase, Nancy Anna Waldrop, C. C. Young, Mary E. Haydock and George W. Connor, of Henderson County; Emma Abbott, of Currituck County; Abbie Henderson, Mrs. Neil Leach, M. W. Hines, of Montgomery County; W. H. Miller, of Hertford County; Sam Wilkins, of Gates County; D. B. Caviness, Margaret A. Vick, T. H. Caviness, Mrs. A. E. Monroe, Margaret McAskill, Elizabeth Smith Gardner, Nora Lawhorn, Mary L. Sheffield and Mrs. J. B. Clark, of Moore County; Mrs. Finetty Edwards, of Yancey County; Sam Nelson, J. A. McDade and Fannie Ratcliffe, of Orange County; Mrs. Snow, widow of Steven Snow, Andrew Jackson Smith and Nannie Odell, of Rockingham County; Nancy E. Pinion, of Richmond County; Hannah Lowdermilk, of Randolph County; Mrs. J. A. Rector, of Burke County; M. N. Bissett, of Nash County; Mrs. Lizzie Dark, Mary Kirkman, of Chatham County; J. M. Yates, J. A. Pinnix and Mrs. V. A. Wilson, of Caswell County; W. H. Norris and Levi Green, of Watauga County; J. M. Stanley, of Brunswick County; Mary Jane Lowery, of Yadkin County; John A. Kennerly and William M. Deal, of Iredell County; Mrs. McCartha Smithwick, Mrs. Sue Smithwick, Mrs. Georgie Salinger and Lizzie Cherry, of Bertie County; G. W. Shepherd, Marshall Baker and Cicero Darnell, of Ashe County; Rebecca Aycock and Lenora Stegall, of Union County; Martha J. Dillard,

of Jackson County; R. T. Cratch, Sr., of Beaufort County; Catherine Taylor Hill, of Beaufort County; Zulieka Coghill, of Vance County; Ida Morgan and H. P. Grubb, of Rowan County; Nancy V. Thompson of Columbus County; Rebecca Brown, Etta Hazelton, Martha B. Elks, J. L. Moore, Martha A. Pierce, Nicey Bailey, Mary E. Ward and Fannie Ward Andrews, of Pitt County; John Finch of Nash County; Allie Bell of Cherokee County; Mrs. Missouri Laughter Freeman of Warren County; George W. Beeker of Davidson County; Ruth Brubaker of Yadkin County; Julia Ellen Malpass of Pender County; Mary Jane Wilson, of Davie County; Nancy Styron, of Pamlico County; Mollie Perry of Perquimans County; Naomi McCall, Hettie Owen, Alice Jones, Sarah Cisson, of Transylvania County; Mrs. Gergiana Rash of Johnston County; Mrs. J. L. Thomason of Swain County; Martha Jane Sutton of Wayne County; Mrs. Lillie Johnson of Clay County; Ann C. Wade and Martha Childress, of Person County; Martha D. Long and William Thomas Jones, of Martin County, Cornelia Carlton and Mrs. V. N. Seawell of Duplin County; Mary Hinson, of Columbus County; Sallie Huffstickler, of Cleveland County; Mrs. Annie B. Mitchener of Franklin County; E. B. Gunter, of Wake County; Austin Allen and L. C. Perkinson, of Warren County; Mrs. J. G. McCall of Transylvania County; G. F. Brock of Graham County; Mrs. Annie Taylor of Northampton County; Mrs. Sallie Long of Caswell County; K. J. Carpenter, A. H. McDaniel, A. C. Higgins, Dr. Romeo Hicks, J. M. Goode, John Edgerton, Isaac Hollifield, C. S. Lynch, E. E. Jones, E. M. Morgan, B. W. Freeman, Littlejohn Kennedy, A. N. Wall, D. M. Arrowood, Home Guards, J. H. Crawford, J. L. Wright, Mrs. Elizabeth Martin, Mrs. Jane Padgett, Mrs. Minerva Wilkes, Mrs. M. E. Crow, Mrs. Susan Frady, Mrs. Jennie Callahan, Mrs. Maggie Womack, Mrs. Martha B. Harrell, Mrs. M. Bridges, Mrs. Jane Brackett, Mrs. Katie Flack, Mrs. Mary Hyder, Mrs. Celia Taylor, Mrs. Callie Wilson, Mrs. Jane White, Mrs. Maggie Trout, all of Rutherford County; Mrs. Fannie I. Perry, of Bertie County; Raspberry Wood, of Jackson County; Mattie Wilkerson, of Catawba County; Mrs. Annie Eliza Huggins, Brunswick County; that Hardy J. Stokes, Mrs. Lanie Skinner, Mrs. Mary E. Stocks, Mrs. Sallie King, Mrs. Hattie Stokes, Mrs. Lydia C. Gardner, Mrs. Mary E. Crawford, Mrs. Nannie Little, Mrs. Clara Ann Davis, all of Pitt County; Mr. R. H. W. Barker, of Lincoln County; Mrs. Eva Jones, of Wayne County; Mrs. Callie Hardin, of Ashe County, be and are hereby placed on the pension roll for their respective counties, in the fourth class: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and twenty-seven, be referred to the State Board

Proviso: names referred to State board of pensions.

Power of investigation and of removal for cause.

Proviso: investigation by county pension boards.

of Pensions, which shall have full power to investigate and to remove from said pension roll any one who in their judgment should be removed for any cause: *Provided, further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate veteran or the wife of such, and is entitled to a pension under the general pension laws of the State.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 166

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO TERMS OF SUPERIOR COURT FOR BLADEN COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, relative to the terms of the Superior Court for the County of Bladen, be and the same is hereby amended to read as follows, viz.: after the word Bladen, add the following as a substitute for that part of said section relative to the courts for said County of Bladen:

Terms of court.

"Eighth Monday before the first Monday in March for the trial of civil cases, and the trial of criminal cases where bills have been found, and cases on appeal from the Recorder's Court and courts of Justices of the Peace; the first Monday after the first Monday in March for the trial of both civil and criminal cases; the seventh Monday after the first Monday in March for the trial of civil cases only; the fourth Monday before the first Monday in September for the trial of civil cases, and criminal cases where bills have been found, and cases on appeal from the Recorder's Court and Courts of Justices of the Peace; the sixth Monday after the first Monday in September for the trial of both civil and criminal cases. Said courts to continue for one week unless the business is sooner disposed of, and grand juries to be summoned only for the March and October terms of court."

Grand juries.

Repealing clause.

SEC. 2. That all laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 167

AN ACT TO AMEND SECTIONS 6414 AND 6415 OF THE CONSOLIDATED STATUTES, RELATING TO SERVICE OF PROCESS UPON INSURANCE COMMISSIONER AND HIS DUTIES WHEN SERVED WITH SUCH PROCESS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 6414 of the Consolidated Statutes be amended by striking out the word "foreign" in line two of said section. Service of process.

SEC. 2. That section 6415 of the Consolidated Statutes be amended so that it will read as follows:

"When legal process is served upon the Insurance Commissioner as attorney for an insurance company under the provisions of this chapter, he shall immediately notify the company of such service by registered letter directed to its secretary and shall state whether or not complaint was served with the process, or, in case of a foreign country, to its resident manager, if any in the United States; and must within two days after such service forward in the same manner a copy of the process, together with copy of complaint, if any, served on him to such secretary or manager designated by the company by written notice filed in the office of the Commissioner: *Provided*, that the thirty days fixed by statute within which to file answer when complaint is served with summons shall not begin to run until ten days after such service on the Insurance Commissioner. The Commissioner must keep a record of all such proceedings which shall show the day and hour of such service of process on such Commissioner, and whether complaint was served with such process."

Insurance commissioner to notify company of service of process.

To state whether complaint was served with process.

To forward copy of process. And of complaint if served.

Thirty days for filing not to run until ten days after service on commissioner.

Commissioner to keep record of proceedings.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 168

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES RELATIVE TO TERMS OF COURT FOR MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of volume three of the Consolidated Statutes be, and the same is hereby amended by striking out in line two of Section amended.

Term made of two weeks.

Proviso: power of county commissioners to dispense with second week.

Repealing clause.

the paragraph of said section relating to Mitchell County the word "one" and inserting in lieu thereof the word "two" and by adding after the word "only" in line two thereof the following: "*Provided*, that the board of commissioners of Mitchell County may in their discretion, at their regular meeting held on the first Monday in July in any year dispense with the second week of said term of court beginning the sixth Monday before the first Monday in September."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 169

AN ACT RELATIVE TO THE TERMS OF COURT IN VANCE COUNTY.

The General Assembly of North Carolina do enact:

Chapter.

SECTION 1. That chapter sixty-six of the Public Laws of North Carolina, one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out all of said chapter beginning with the word "Vance" in line six and inserting in lieu thereof the following:

Schedule of terms.

"Vance—Eighth Monday before the first Monday in March for criminal cases only; first Monday in March for criminal cases only; second Monday in March for civil cases only; fifteenth Monday after the first Monday in March for criminal cases only; sixteenth Monday after the first Monday in March for civil cases only; fourth Monday after the first Monday in September for criminal cases only; fifth Monday after the first Monday in September for civil cases only, each to continue one week. At any term for the trial of criminal cases, civil cases may be tried by consent."

Civil cases may be tried by consent at terms for criminal cases.

Law specifically repealed.

SEC. 2. That chapter one hundred and sixty-five of the Public Laws of North Carolina, one thousand nine hundred and twenty-five, be and the same is hereby repealed.

General repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 170

AN ACT TO AMEND CHAPTER 233, THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1925, SO AS TO PROVIDE AND MAKE CERTAIN THE METHOD OF ELECTING AND QUALIFYING A CLERK OF MUNICIPAL COUNTY COURTS PROVIDED FOR BY SAID CHAPTER 233, PUBLIC LAWS OF NORTH CAROLINA, 1925, AND ARTICLE 20, OF CHAPTER 27, CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following sections be added to chapter two hundred and thirty-three, Public Laws of North Carolina, session nineteen hundred and twenty-five, to be appropriately numbered, to-wit:

(a) That the governing body of any municipality and the board of commissioners of any county wherein a municipal county court shall be established and ordained under the terms of chapter two hundred and thirty-three, Public Laws of North Carolina, nineteen hundred and twenty-five, shall by joint resolution and by a concurrent majority of each board elect a clerk of such court and shall in like manner fill any vacancy in the office of such clerk, and such office of clerk of said court shall be entirely separate and apart from the office of the clerk of the Superior Court in such county and such clerk of the Superior Court of any such county shall be liable to none of the duties, and responsible for none of the penalties attached to such office. Before entering upon the duties of his office, the clerk of such municipal county court shall enter into a bond with sufficient sureties in a sum to be fixed by the joint action of the governing body of any such municipality, and the commissioners of any such county affected, not to exceed five thousand dollars payable to the State, conditioned upon the true and faithful performance of his duties as such clerk, and the faithful accounting and paying over of all moneys which shall come into his hands by virtue of said office. Such bond shall be approved by said joint action of the governing body of such municipality, and the board of commissioners of such county affected, and shall be filed with the clerk of the Superior Court of such county. The clerk shall make monthly settlements with the county and city treasurers for all moneys which come into his hands belonging to either. The governing body of any such municipality and the board of commissioners shall have the full power, right and authority to remove such clerk either for incapacity, malfeasance, or neglect of the duties of his office, by joint resolution and by concurrent majority of each board. Both the first clerk of any such court, and every succeeding clerk

Sections added.

Election of clerk.

Vacancies.

Office of clerk separate from office of clerk of superior court.

Clerk of municipal county court to give bond.

Amount of bond.

Limit.

Condition of bond.

Approval and filing of bond.

Monthly settlements.

Power to remove clerk for cause.

First and succeeding clerks to be elected.

Term of office.	shall be elected by the method herein provided for, and every such clerk so elected shall hold his office for the same term as the office of the recorder is held, or until his successor shall have been elected and qualified.
Duties of clerk.	(b) The duties of such clerk shall be in all respects as are contained and set out as the duties of a clerk of a municipal recorders' court in article eighteen, chapter twenty-seven, Consolidated Statutes of North Carolina, save and except that such duties as are contained in said article in said chapter shall be rendered to and made applicable to such municipal county court.
Application of act.	SEC. 2. This act shall apply only to those counties and to the territory to which chapter two hundred and thirty-three, Public Laws of nineteen hundred and twenty-five, is applicable.
Repealing clause.	SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
	SEC. 4. That this act shall be in full force and effect from and after its ratification.
	Ratified this the 8th day of March, A. D. 1927.

CHAPTER 171

AN ACT TO AMEND SECTIONS 185 AND 189 OF THE CONSOLIDATED STATUTES, AND TO VALIDATE CERTAIN ADOPTED PROCEEDINGS.

The General Assembly of North Carolina do enact:

Section amended.	SECTION 1. That section one hundred eighty-five of the Consolidated Statutes of North Carolina be amended by adding at the end thereof the following:
Proceeding binding if adopting parent be party.	"Any proceeding conducted under this section to which the adopting parent shall be a party shall be binding upon such party, regardless of lack of jurisdiction as to other persons or any irregularities in the proceeding."
Sec. 189 consolidated statutes.	That section one hundred eight-nine of the Consolidated Statutes be amended by striking out the period at the end of the section and adding in lieu thereof, to said section, a comma and the following words:
Natural parent not necessary party.	"—and upon finding of such fact by the Court, shall not be necessary parties to any action or proceeding under this chapter;
Proviso: parent may bring action for nullification.	<i>Provided</i> , this section shall not prevent the parent from instituting a proceeding under the next section of this chapter."
Proceedings validated.	SEC. 3. That all proceedings for the adoption of minors, in courts of this State, are hereby validated and confirmed, and the orders and judgments therein are declared to be binding upon all parties to said proceedings and their privies and upon all other persons, until the orders or judgments shall be vacated as provided by law. Nothing herein contained shall be construed
Judgments binding until vacated.	

to prevent any interested person who was not a party to the proceeding from moving to set aside any such order or judgment within one year from notice thereof, as provided by law; *Provided, further*, nothing herein contained shall prevent any parent from an application for restoration of his or her rights as provided in section one hundred ninety of the Consolidated Statutes.

Motion to set aside within one year.

Proviso: application for restoration of rights.

SEC. 3 (a). This act shall not affect any pending litigation or any vested rights.

Pending litigation and vested rights not affected.

SEC. 4. All laws and clauses of laws in conflict herewith are hereby repealed.

Repealing clause.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 172

AN ACT SUPPLEMENTAL TO AN ACT RATIFIED TWENTY-FIRST DAY OF FEBRUARY, ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, IT BEING HOUSE BILL NUMBER 236, SENATE BILL NUMBER 366, FILE NUMBER 187 IN OFFICE OF SECRETARY OF STATE, AND BEING AN ACT TO PERMIT COUNTY LIBRARIES TO BE ESTABLISHED BY THE COUNTY COMMISSIONERS.

The General Assembly of North Carolina do enact:

SECTION 1. That an act ratified the twenty-first day of February, one thousand nine hundred and twenty-seven, being house bill number two hundred and thirty-six, senate bill number three hundred and sixty-six, file number one hundred and eighty-seven in the office of the Secretary of State, be amended as follows: In section two of said act where it reads "section two thousand six hundred and ninety-four," strike out the word "four" and insert in lieu thereof the word "five."

Act amended.

SEC. 2. That this act shall be in force from and after its ratification.

Reference changed.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 173

AN ACT TO AMEND SECTION 1162 OF THE CONSOLIDATED STATUTES RELATING TO CERTIFICATES OF STOCK.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section 1162 of the Consolidated Statutes be amended by striking out the first sentence thereof and inserting in lieu of said sentence the following:

Every stockholder entitled to certificate.

Authentication of certificate.

"Every stockholder shall be entitled to have a certificate signed by the president or a vice-president and by the treasurer or an assistant treasurer or the secretary or an assistant secretary of the corporation certifying the number of shares owned by him in such corporation."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 174

AN ACT RELATING TO THE SALE OF LUBRICATING OILS FOR AUTOMOBILES OR OTHER INTERNAL COMBUSTION ENGINES.

The General Assembly of North Carolina do enact:

Unlawful substitution.

SECTION 1. That it shall be unlawful for any person, firm or corporation to fill any order for lubricating oil, designated by a trade-mark or distinctive trade name for an automobile or other internal combustion engine with a spurious or substitute oil unless and until it is explained to the person giving the order that the oil offered is not the oil that he has ordered, and the purchaser shall thereupon elect to take the substitute article that is being offered to him.

Brand or trade name of lubricating oil to be displayed.

SEC. 2. That it shall be unlawful for any person, firm or corporation to sell, offer for sale or delivery, or to cause or permit to be sold, offered for sale or delivery, any oil represented as lubricating oil for internal combustion engines unless there shall be firmly attached to or painted at or near the point or outlet from which said oil represented as lubricating oil for internal combustion engines is drawn or poured out for sale or delivery, a sign or label consisting of the word or words in at all times legible letters not less than one-half inch in height comprising the brand or trade name of said lubricating oil: *Provided*, that if any of said lubricating oil shall have no brand or trade name, the above required sign or label shall consist of the words in letters not less than three inches high, with the exceptions above provided, "Lubricating Oil no Brand."

Proviso: fact of oil having no brand or trade name to be posted.

SEC. 3. That it shall be unlawful for any person, firm or corporation to display, at the place of sale, any sign, label or other designating mark which describes any lubricating oil for internal combustion engines not actually sold or offered for sale or delivered at the location at which the sign, label or other designating mark is displayed, or to display any label upon any container which label names or describes any lubricating oil for internal combustion engines not actually contained therein, but offered for sale or sold as such: *Provided*, this section shall not prevent the advertising of such products when no lubricating oils is offered for sale at such place of advertisement.

Display marks of lubricating oil not dealt in unlawful.

Proviso: advertising allowed when no oil is sold.

SEC. 4. That any person, firm or corporation violating any of the provisions of this act shall for each offense be deemed guilty of a misdemeanor and punished by a fine of not less than fifty dollars (\$50.00) or more than three hundred dollars (\$300.00), or by imprisonment in the county jail for not less than twenty or more than ninety days, or both.

Misdemeanor.

Punishment.

SEC. 5. Any person violating this act, or any person, firm or corporation whose servant, agent or other employees violates this act in the course of his employment shall forfeit to the manufacturer whose oil was ordered, or to the proprietor of the trade-mark or trade name by which the oil ordered was designated by the purchaser, as the case may be, one hundred dollars (\$100.00) for each such offense, to be recovered by suit by the person, firm or corporation claiming the penalty against the person, firm or corporation from whom the penalty is claimed.

Person violating or allowing employee to violate act to forfeit \$100.

Suit for recovery.

SEC. 6. This act shall take effect from and after the thirty-first day of March, one thousand nine hundred and twenty seven.

When act effective.

Ratified this the 8th day of March, A. D. 1927.

CHAPTER 175

AN ACT FOR THE REMOVAL OF DEAD BODIES FROM ABANDONED CEMETERIES.

The General Assembly of North Carolina do enact:

SECTION 1. That when any person, firm, or corporation, owns any land on which is situated any cemetery or burying ground, and where it becomes necessary and expedient in the opinion of the governing body of the county or town in which any such graves are situated to remove said graves, it shall be lawful for such person, firm or corporation, after thirty days' notice to the relatives of the deceased persons buried therein, if any are known, and if none are known, then after thirty days' notice printed in some newspaper published in said county

Judgment of town or county of necessity of removal.

Notice of proposed removal to nearest of kin.

Publication of notice.

- Removal.
Protection and replacement of tombstones.
Proviso: supervision of work.
Proviso: evidence of abandonment.
- Repealing clause.
- where said property lies, and if no newspaper is published in said county, then by posting notice at the court house door of said county, to remove said graves to a suitable plot in some other cemetery, due care being taken to protect tombstones and replace them properly so as to leave the graves in as good condition as before removal: *Provided*, that all of said work shall be done under the supervision of the county health officer and the board of county commissioners: *Provided, further*, that the conveyance of the land without reservation of the burying ground shall itself be evidence of the abandonment of the same sufficient for the purposes of this act.
- SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
- SEC. 3. That this act shall be in force and effect from and after its ratification.
- Ratified this the 9th day of March, A. D. 1927.

CHAPTER 176

AN ACT TO AMEND CHAPTER 74, PUBLIC LAWS OF SESSION 1925, GENERAL ASSEMBLY OF NORTH CAROLINA, REFERRING TO CHOWAN RIVER BRIDGE.

The General Assembly of North Carolina do enact:

- Section and law amended.
- Words stricken out.
- Further elusion of words.
- Repealing clause.
- SECTION 1. That section twelve of chapter seventy-four of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended as follows: by striking out after the word "rights" in line fourteen thereof and before the word "and" in line fifteen, the words: "and after subtracting the expenses of collecting the tolls, the cost of maintaining the bridge;" that said section be further amended by striking out after the word "erection" and before the word "of" in line sixteen thereof the words: "and operation."
- SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 3. That this act shall be in force and effect from and after its ratification.
- Ratified this the 9th day of March, A. D. 1927.
-

CHAPTER 177

AN ACT TO PROVIDE FOR THE CUSTODY, INVESTMENT AND APPLICATION OF REPAYMENTS OF LOANS MADE FROM SPECIAL BUILDING FUNDS OF THE STATE CREATED BY CHAPTER 147, PUBLIC LAWS OF 1921, AND CHAPTER 136, PUBLIC LAWS OF 1923, AND CHAPTER 201, PUBLIC LAWS OF 1925, AND TO DECLARE THE SAME TO BE SINKING FUNDS AND TO CONFER POWERS AND IMPOSE DUTIES AND PENALTIES UPON THE STATE SINKING FUND COMMISSION AND THE STATE TREASURER IN RESPECT OF THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be known and may be cited as "The State School Bond Sinking Fund Act."

"The State school bond sinking fund act."

SEC. 2. From all moneys heretofore or hereafter received in repayment of the principal of or in payment of interest upon loans from the special building funds created under each of the acts known as chapter 147, Public Laws of 1921, chapter 136, Public Laws of 1923, and chapter 201, Public Laws of 1925, the State Treasurer shall from time to time set aside moneys sufficient for paying interest upon the bonds of the State issued under the same act, and shall use the moneys so set aside in paying such interest when due.

State treasurer to set aside moneys.

SEC. 3. The remainder of such repayments of principal and payments of interest under each of said acts, except repayments of the first four annual installments of principal of the original loans made under said chapter 201, is hereby declared to constitute a sinking fund, and shall be kept as a separate fund and used for the payment of the principal of the bonds of the State issued under the same act, as such principal shall fall due.

Measure of amount.

Use of moneys in paying interest.

Remainder declared sinking fund.

Fund kept separate.

Use for payment of principal.

SEC. 4. It shall be the duty of the State Sinking Fund Commission to provide for the custody, investment and application of the three sinking funds hereby created. All the provisions of law now or hereafter in force in respect of the custody, investment and application of State sinking funds by said commission, including penalties, shall apply to and govern said commission in the custody, investment and application of the said three funds.

Duty of state sinking fund commission.

Laws governing custody, investment and application of state sinking fund.

SEC. 5. The State Treasurer shall have the custody of all notes and other evidences of indebtedness on account of such loans, and it shall be the duty of each and every officer or person now having the custody or disposal of any such notes or evidences of indebtedness to deliver the same to the State Treasurer.

State treasurer to have custody of notes and evidences of debt.

Delivery to treasurer ordered.

Obligation of
treasurer's bond.

SEC. 6. The official bond of the State Treasurer shall cover each and all of his duties under the act.

SEC. 7. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 178

AN ACT TO REQUIRE UNIFORM CLASSIFICATION AND COMMUTATION OF TIME FOR PRISONERS OTHER THAN STATE PRISONERS.

The General Assembly of North Carolina do enact:

Governing body of
counties, cities and
towns to classify
prisoners.
Division into
three classes.

SECTION 1. The board of county commissioners, or such governing body as may have charge of prisoners in any county, city or town in the State of North Carolina, shall divide all prisoners into three classes, or grades, as follows:

First class.

In the first class shall be included all those prisoners who have given evidence that they will, or who it is believed will observe the rules and regulations and work diligently and are likely to maintain themselves by honest industry after their discharge. These shall be known as Grade A prisoners and shall receive a commutation of their sentences at the rate of one hundred and four days for each year served.

Grade "A"
prisoners.
Commutation of
sentence.

Second class.

In the second class shall be included those prisoners who have not as yet given evidence that they can be trusted entirely, but are reasonably obedient to the rules and regulations. These shall be known as Class B prisoners and shall receive a commutation of their sentences of seventy-eight days for each year served.

Class "B"
prisoners.
Commutation of
sentences.

Third class.

In the third class shall be those prisoners who have demonstrated that they are incorrigible, have no respect for the rules and regulations and seriously interfere with the discipline and the effectiveness of the labor of the other prisoners. Such prisoners shall receive no commutation of their sentences.

No commutation.

Prisoners admitted
into class B,
except:
Prisoners serving
for second offense.
Second offenders
in class B in dis-
cretion of superin-
tendent.

All prisoners shall be admitted into Class B except where it is known by the superintendent of the prison that a prisoner is serving for a second offense. In such cases the superintendent may put the prisoner in Class C in his discretion.

Prisoners in class
A honor prisoners.
To be worked with-
out stripes. Work
under guards dis-
cretionary with
superintendent.
May not be
chained nor under
guards.
Class B to wear
stripes, if felons,
be under guard.

Prisoners of Class A shall be known as honor prisoners and shall be worked without stripes and in the discretion of the superintendent of the prison without guards. When in prison camps or in any other place of detention they may not be chained or under armed guards.

Prisoners in Class B shall wear stripes, if felons, be under guard and may or may not be chained in the discretion of the superintendent.

Prisoners in Class C shall wear stripes, if felons, wear chains during the day or night as in the opinion of the superintendent may be necessary.

Preference in assignment of work shall be given Class A prisoners.

The purpose of this act is to unify the regulations pertaining to county prisoners and to encourage industriousness among the prisoners.

SEC. 2. That the superintendent or other person having charge of prisoners shall keep a record showing, the name, age, date of sentence, length of sentence, crime for which convicted, home address, next of kin, and the conduct of each prisoner received.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

SEC. 4. This act shall become effective on and after July 1, 1927.

Ratified this the 9th day of March, A. D. 1927.

Class C shall wear stripes and wear chains during day or night as may be necessary. Class A given preference in work.

Purpose of act.

Record to be kept.

Items of record.

Repealing clause.

CHAPTER 179

AN ACT FIXING THE TERMS OF THE SUPERIOR COURT IN SAMPSON AND ONSLOW COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section 1443 of Consolidated Statutes fixing the terms of the Superior Court of the sixth judicial district be amended with reference to the terms of the Superior Court in Sampson county and in Onslow county as follows:

Section amended.

(a) The Superior Courts in Onslow county shall be held at the following times, to-wit: First Monday in March, sixth Monday after the first Monday in March, to continue for two weeks for civil cases only; seventh Monday before the first Monday in September, for civil cases only; fifth Monday after the first Monday in September; eighth Monday after the first Monday in September, for civil cases only; eleventh Monday after the first Monday in September and to continue for two weeks for trial of civil cases only.

Onslow county.

Terms of court.

(b) The Superior Courts in Sampson county shall be held at the following times, to-wit: Fourth Monday before the first Monday in March; first Monday after the first Monday in March; eighth Monday after the first Monday in March; fourth Monday before the first Monday in September; first Monday after the first Monday in September. Each of the above terms to continue for two weeks. The September and March terms to be for trial of civil cases only. Seventh Monday after the

Sampson county.

Terms of court.

first Monday in September, for trial of criminal cases only; thirteenth Monday after the first Monday in September, for trial of civil cases only.

Right of commissioners of Onslow to abrogate term.

SEC. 2. The commissioners of Onslow county shall have the same right to abrogate the term of court fixed to be held on the eighth Monday after the first Monday in September as said commissioners have heretofore had with reference to the court heretofore fixed to be held on the thirteenth Monday after the first Monday in September.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 180

AN ACT TO PROVIDE FOR VOTING ON ALL CONSTITUTIONAL AMENDMENTS OR REFERENDUMS ON ONE BALLOT.

The General Assembly of North Carolina do enact:

Amendment or question to be printed on ballots.

SECTION 1. On the official ballot on Constitutional Amendments to the Constitution of North Carolina, on each referendum for vote of the people submitted by the Legislature, shall be printed each amendment to be submitted or referendum submitted in the form laid down by the Legislature. Each amendment or referendum shall be printed in a separate section and the sections shall be numbered consecutively, if there be more than one. At the left of each question shall be printed two voting squares, one above the other, each at least one-fourth ($\frac{1}{4}$) inch square. At the left of the upper square shall be printed the word "Yes," or "For," as the case may be, and at the left of the lower square, shall be printed the word "No," or "Against," as the case may be. At the top of the ballot shall be printed the following instructions:

Each amendment or referendum printed in separate section and sections numbered.

Voting squares.

Size prescribed.

Answers printed.

Instructions.

"1. To vote "Yes or for," as the case may be, on any question, make a cross (X) mark in the square to the left of the word "Yes or for," as the case may be.

"2. To vote "No or against," as the case may be, on any question, make a cross (X) mark in the square to the left of the word "No or against," as the case may be."

SEC. 2. This act shall be in full force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 181

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO CHANGING A CIVIL TERM OF ANSON COUNTY COURT TO A MIXED TERM.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended by striking out after the word "Anson" in line one of page six hundred and forty of said Consolidated Statutes the following words after the second comma in line three and before the semicolon in line four the words "The second week to be for civil cases only."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 182

AN ACT TO PROVIDE FOR A TEST FARM IN THE SANDHILL SECTION OF NORTH CAROLINA AND IN NORTH EASTERN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Department of Agriculture is hereby authorized and empowered to acquire by purchase, gift, donation, or lease, a tract or boundary of land of not less than one hundred acres in the sandhill section of North Carolina, and in northeastern North Carolina composed of the counties of Currituck, Camden, Pasquotank, Perquimans, Chowan and Gates, to be developed and used as a "test farm" for the purposes of work in investigation in agriculture.

SEC. 2. That such "test farm" when acquired and established shall be operated, managed and controlled as other "test farms" in the State.

SEC. 3. That the sum of thirty thousand dollars (\$30,000.00) for the biennium nineteen hundred and twenty-seven-nineteen hundred and twenty-eight and nineteen hundred and twenty-eight-nineteen hundred and twenty-nine is hereby appropriated to be paid out of the funds of the Agricultural Department from any funds not otherwise appropriated, for the Sandhill Section Test Farm, and that the sum of thirty thousand dollars (\$30,000.00) for the biennium nineteen hundred and twenty-seven-nineteen hundred and twenty-eight and nineteen hundred and twenty-eight-nineteen hundred and twenty-nine, is hereby appropriated to

Department of
agriculture land.

Minimum acreage.
Locations.

Land used as test
farm.

Operation and
management.

Appropriations for
Sandhill farm.

And for North-eastern North Carolina Test Farm.

Proviso: expenditure to be approved by governor and council.

be paid out of the funds of the Agricultural Department from any funds not otherwise appropriated, for the Northeastern North Carolina Test Farm for the purpose of carrying into effect the provisions of the act; provided no moneys shall be expended under this act until such expenditure has been approved by the Governor and Council of State.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 183

AN ACT TO AMEND CHAPTER SEVENTY-FOUR, PUBLIC LAWS OF 1925, ENTITLED AN ACT TO PROVIDE FOR THE CONSTRUCTION OF A BRIDGE ACROSS THE LOWER CHOWAN RIVER, AND TO PROVIDE FOR THE ISSUANCE OF \$600,000 BONDS OF THE STATE TO PAY THE COST OF THE SAME.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That chapter seventy-four, Public Laws of one thousand nine hundred and twenty-five, entitled "An Act to Provide for the Construction of a Bridge Across the Lower Chowan River, and to Provide for the Issuance of \$600,000 Bonds of the State to Pay the Cost of the Same," be and the same is hereby amended by adding thereto a new section, to be numbered 12(a), which shall be inserted between sections twelve and thirteen of said chapter seventy-four, and shall read as follows:

New section inserted.

Collectors of tolls to give bonds.

Section 12 (a). The agents or employees whose duty it shall be to collect such tolls shall be required to give bond for their proper accounting of collections in such sum and with such sureties as the commission shall determine. All funds collected as provided for in section twelve shall be daily deposited with the State Treasurer, as required for the deposits of other State moneys by chapter one hundred twenty-eight, Public Laws of one thousand nine hundred and twenty-five, and any amendments thereof, and the same shall constitute a special fund for the payment of the interest or principal on the bonds herein provided for, and/or the interest and/or principal of the notes and renewals thereof issued in anticipation of said bonds. It shall be the duty of the State Treasurer at intervals of six months, or shorter intervals, in his discretion, to pay over said funds to the State Sinking Fund Commission to be invested by it, as provided by law for other sinking funds, to create a fund

Sureties.

Daily deposit of collections.

Special fund.

Exclusive appropriation.

Payments into State sinking fund for investment.

for the discharge of the bonds and notes herein authorized, together with the interest on the same.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 184

AN ACT TO AMEND SECTION SEVEN OF CHAPTER 203, PUBLIC LAWS OF 1925, ENTITLED, "AN ACT TO CRE- ATE AN EDUCATIONAL COMMISSION."

Whereas, it appears from the report made by the Educational Commission created under chapter two hundred and three, Public Laws of nineteen hundred and twenty-five, that the commission has not completed its investigations and has made a partial report only;

Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. Section seven of chapter two hundred and three Public Laws of nineteen hundred and twenty-five, entitled "An Act to Create an Educational Commission," be and the same is hereby amended to read as follows:

Section 7. That the said commission shall continue in office until and including the thirtieth day of June, one thousand nine hundred and twenty-seven, and within such time shall continue the investigations and the collection, calculation and dissemination of educational data and information required of said commission by this act. Upon the termination of said commission on June thirtieth, one thousand nine hundred and twenty-seven, the commission shall make its final report to the Governor and shall turn over all records and data of the commission to the Tax Commission created by an act passed by the General Assembly at its regular session in one thousand nine hundred and twenty-seven. It shall be the duty of the Tax Commission to transmit to the next session of the General Assembly such report, records and data with such suggestions and recommendations as the Tax Commission may deem necessary, and it shall be the privilege of the Governor to submit to the General Assembly such suggestions and recommendations as he may deem proper.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

Preamble.
report from edu-
cational commis-
sion shows work
not complete and
report only
partial.

Law creating com-
mission amended.

Continuance of
commission.

Continuance of in-
vestigation and
collection of edu-
cational data.

Commission to
make final report.

And turn over
records and data
to tax commission.

Tax commission to
report to next
session of general
assembly.

Governor to submit
suggestions and
recommendations.

CHAPTER 185

AN ACT TO REQUIRE AND PROVIDE FOR THE REGISTRATION OF ALIENS IN NORTH CAROLINA

Preamble:
 desire for protection of citizenship.
 For enforcement of criminal law. For maintenance of record of vital statistics.
 To co-operate with federal government in enforcement of immigration laws.

Whereas, the State of North Carolina desires to protect its citizenship against undesirable aliens entering this State in violation of the United States immigration laws; to enforce more successfully its criminal law; to maintain a complete record on vital statistics; and to co-operate with the United States government in the enforcement of its immigration laws;

Now, therefore,

The General Assembly of North Carolina do enact:

Bolich alien registration act.

SECTION 1. This act shall be known as the Bolich Alien Registration Act.

"Alien" construed.

SEC. 2. The word "alien" as used in this act shall be construed to mean any person more than sixteen years of age who is not a citizen of the United States.

Aliens residing in State to register within ninety days.

SEC. 3. Every alien residing within the State of North Carolina shall, within ninety days after the ratification of this act, register with the clerk of the Superior Court of the county in which such alien resides; and every alien entering the State of North Carolina after this act goes into effect shall, if remaining within the State for a longer period than ninety days, register with the clerk of the Superior Court of the county into which he or she has come to reside within such ninety days.

Alien entering State to register if remaining more than ninety days.

At the time of registering every alien shall give the following information:

Alien to give following information:

Name.
 Nationality.
 Date of birth.
 Previous nationality.
 Profession or occupation.
 Address of residence.
 Names of five persons who have known registrant for longest period.
 Address of last residence outside of State.
 Government or military service.
 Names and dates of birth of all children under sixteen years of age.
 Present passport with proper vise.
 Furnish two passport-size photographs. One retained by clerk for record, one attached to registration certificate and sealed by clerk.

1. Name.

2. Nationality.

3. Date of birth.

4. Previous nationality (if any).

5. Profession or occupation.

6. Address of residence.

7. Names and addresses of five persons who have known the registrant for the longest period.

8. Address of last residence outside of North Carolina.

9. Government or military service.

10. Names and dates of birth of all children under sixteen years of age.

11. Must present a passport with proper vise admitting such alien into the United States under the United States statute, treaty, or regulation in force at the date of entrance into the United States.

12. Must furnish two passport-size photographs, one of which shall be retained by the clerk for his record, and the other attached to the registration certificate of such alien and stamped with the official seal of the clerk of the Superior Court.

The above questions shall be answered under oath.

Questions answered under oath.

SEC. 4. Each clerk of the Superior Court shall keep a suitable book to be known as the Alien Registration Record, in which the above information shall be kept.

Alien registration book.

SEC. 5. The Secretary of State shall have printed and distribute to the several clerks of the Superior Court a sufficient number of small booklets suitable for the above registration, and which shall be numbered ad seriatim and known as the Alien Registration Certificates.

Secretary of state to have printed and distribute to clerks books numbered seriatim.

Upon registration the clerk of the Superior Court shall present to each alien a certificate containing the information required under section three of this act.

Clerk to present to alien certificate of registration.

SEC. 6. Failure to register, or altering a registration certificate, shall be a misdemeanor punishable by fine or imprisonment or both, in the discretion of the court.

Failure to register or altering certificate misdemeanor.

SEC. 7. A registration fee of one dollar shall be paid.

Registration fee.

SEC. 8. Whenever any court discovers that an alien has not made a lawful entrance into the United States, the matter shall be reported to the Secretary of State of North Carolina, who is hereby directed to report same to the proper authorities of the United States government.

Aliens not making lawful entrance reported to secretary of state.
Secretary of state to report to federal authorities.

SEC. 9. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 186

AN ACT TO AMEND SECTION 1744 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AS AMENDED PROVIDING FOR THE MORTGAGING OF CONTINGENT INTEREST IN REAL ESTATE.

The General Assembly of North Carolina do enact:

That section one thousand seven hundred forty-four of the Consolidated Statutes of North Carolina as amended be amended by inserting after word "sale" and before the word "of" in the fourth line from the top of paragraph one of said section the words "or mortgage" and by inserting after the word "sale" and before the word "of" in the first line of the third paragraph of said section as amended the words "or mortgage," and by inserting after the word "held" and before the word "until" in line three of the third paragraph of said section as amended the words "or mortgage given" and at the end of said section add the following paragraph:

Section and paragraph amended.

Amendment.

Section and paragraph amended.

Amendment.

Paragraph amended.

Amendment.

"The court shall, if the interest of the parties require it and would be materially enhanced by it, order such property mortgaged for such term and on such condition as to the court seems

Order for mortgage of interest.

Use of proceeds of mortgage.

Guardians to join in mortgage.

Statement of expenditures to be filed and receipts exhibited.

Audit of report.

Owner of vested interest to collect rents and profits.

Application of proceeds.

Or, if occupant, pay taxes, interest and curtailments.

Bond to be given.

Annual reports.

Mortgagee not responsible for application of funds. "Mortgage" to include deeds in trust.

proper and to the best interest of the interested parties. The proceeds derived from the mortgage to be used for the sole purpose of adding improvements to the property. In all cases of mortgages under this section the court shall authorize and direct the guardian representing the interests of minors and the guardian ad litem representing the interest of those persons unknown or not in being to join in the mortgage for the purpose of conveying the interest of such person or persons. In all cases of mortgages under this section the owner of the vested interest or his or her legal representative shall within six months from the date of the mortgage file with the court an itemized statement showing how the money derived from the said mortgage has been expended, and shall exhibit to the court receipts for said money. Said report to be audited in the same manner as provided for the auditing of guardian's accounts. The owner of the vested interest or his or her legal representative shall collect the rents and income from the property mortgaged and apply the proceeds first to taxes and discharge of interest on the mortgage and the annual curtailment as provided thereby, or if said person uses or occupies said premises he or she shall pay the said taxes, interest and curtailments and said party shall enter into a bond to be approved by the court for the faithful performance of the duties hereby imposed, and such person shall annually file with the court a report and receipts showing that taxes, interest and the curtailment as provided by the mortgage have been paid.

The mortgagee shall not be held responsible for the application of the funds secured or derived from the mortgage. The word mortgage whenever used herein shall be construed to include deeds in trust.

That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 187

AN ACT TO VALIDATE CERTAIN JUDGMENTS.

The General Assembly of North Carolina do enact:

Judgments by default final prior to 1927.

On a day other than Monday. Deemed to have been entered as of first Monday immediately following default and is validated.

SECTION 1. That in every case where, prior to the first day of January, one thousand nine hundred and twenty-seven, a judgment by default final has been entered by the clerk of the Superior Court of any county in this State on a day other than Monday, contrary to section five hundred and ninety-seven (b) and nine hundred and ninety-seven (c), volume three, Consolidated Statutes, such judgment shall be deemed to have been entered as of the first Monday immediately following the default

and is hereby to all intents and purposes validated; "*Provided, however,* nothing in this act shall be construed to affect the rights of any interested party, as provided in section six hundred of Consolidated Statutes, volume three, other than for irregularity as to date of entry of the judgment by the clerk of the court."

Providor: interests saved.

Other than for irregularity as to date of entry.

SEC. 2. That this act shall not apply to pending litigation.

Pending litigation saved.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 188

AN ACT TO DEFINE AND ENLARGE THE POWERS OF THE NORTH CAROLINA ORTHOPÆDIC HOSPITAL.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of trustees of the North Carolina Orthopædic Hospital are hereby authorized and empowered to accept gifts, grants, donations, devises, and bequests of money, lands, goods and other property for and on behalf of said institution.

Authorized to accept donations.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 189

AN ACT TO VALIDATE THE ACTS OF JUSTICES OF THE PEACE APPOINTED UNDER CHAPTER 237 OF THE PUBLIC LAWS OF 1921.

Whereas, there was an error in the passage of the omnibus bill appointing justices of the peace for the several counties of North Carolina, it being chapter two hundred and thirty-seven of the Public Laws of one thousand nine hundred and twenty-one, in which the terms of office of the several justices therein appointed was to begin on the first Monday in April, nineteen hundred and nineteen, instead of the first Monday in April, nineteen hundred and twenty-one; and that the several justices of the peace therein appointed for the term of six years were under the impression that their terms would expire on April first, nineteen hundred and twenty-seven; whereas in truth and in fact their terms expired on the first Monday in April, nineteen hundred and twenty-five, under the provisions of said act; and whereas several of the said justices of the peace have been exercising the duties of their office and it is necessary that their acts be validated; Now, therefore,

Preamble: error in omnibus justices act of 1921.

Consequences of error.

Preamble: necessity for validation.

The General Assembly of North Carolina do enact:

All official acts since first Monday in April, 1925, validated.

SECTION 1. That all of the official acts performed by the justices of the peace appointed under chapter two hundred and thirty-seven of the Public Laws of nineteen hundred and twenty-one that have been performed since the first Monday in April, nineteen hundred and twenty-five, be and the same are hereby in all respects validated.

Deeds and conveyances declared to have been duly proved, probated and recorded, and to be valid.

SEC. 2. That all deeds, conveyances, or other instruments permitted by law to be registered in this State which have been probated or ordered to be registered by any of the several justices of the peace appointed under the act herein set out since the first Monday in April, nineteen hundred and twenty-five, where the certificate of the probate is sufficient in form, but appears to have been certified by one of the several justices of the peace named in said act, are hereby declared to have been duly proved, probated and recorded, and to be valid.

Pending litigation not affected.

SEC. 3. That this act shall not affect pending litigation at the time of the ratification of this act.

Repealing clause.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 190

AN ACT TO AMEND CONSOLIDATED STATUTES, SECTION 1443, PROVIDING ADDITIONAL TERM OF SUPERIOR COURT FOR JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section one thousand four hundred and forty-three of Consolidated Statutes be, and the same is, hereby amended by adding at the end of paragraph three, providing a schedule of courts for Johnston County, in the fourth district, the following:

New term established for trial of criminal cases.

"Sixteenth Monday after the first Monday in March, for trial of criminal cases."

Repealing clause.

SEC. 2. That all laws and clauses of laws conflicting herewith be and the same are repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 191

AN ACT TO AMEND CHAPTER 215, PUBLIC LAWS OF 1925,
RELATIVE TO CASWELL TRAINING SCHOOL.

Whereas, by section two, chapter two hundred and fifteen, Public Laws of one thousand nine hundred and twenty-five, of the sixty-nine thousand (\$69,000) dollars of the appropriation made to the Caswell Training School for permanent improvements, it was provided that five thousand (\$5,000) dollars of said amount should be used for equipment of the industrial building, and for no other purpose, and *Whereas*, the said five thousand (\$5,000) dollars for the equipment of the industrial building has not been used for said purpose and is still held in reserve and will be needed for other purposes, Therefore,

Preamble: appropriation of \$5,000 for equipment of industrial building not used. Amount needed for other purposes.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and fifteen, Public Laws of one thousand nine hundred and twenty-five, be amended by striking out in said section the following words:

Section and law amended.

Words stricken out.

"Five thousand (\$5,000) dollars shall be used for equipment of the industrial building and for no other purpose."

SEC. 2. That the five thousand (\$5,000) dollars now remaining to the credit of the Caswell Training School for the equipment of the industrial building be and the same is hereby released from the restriction and limitation placed upon said funds by section two, chapter two hundred and fifteen, Public Laws of one thousand nine hundred and twenty-five, and the said five thousand (\$5,000) dollars shall remain to the credit of the Caswell Training School, to be expended by the board of trustees of said institution, by and with the consent and approval of the Advisory Budget Commission.

The \$5,000 released from restriction and limitation.

To remain to credit of school.

Expended with consent and approval of advisory budget commission.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 192

AN ACT TO RE-ENACT CHAPTER 611 OF THE PUBLIC-LOCAL LAWS OF 1923, TO ENABLE ANY TWO OR MORE COUNTIES TO ESTABLISH A DISTRICT HOSPITAL HOME IN LIEU OF SEPARATE COUNTY HOMES.

Preamble: mistake in classification.

Whereas, chapter six hundred and eleven of the Public-Local Laws of one thousand nine hundred and twenty-three is a public law, but through mistake was classified as a Public-Local Law, and placed in the Public-Local Laws; and,

Preamble: chapter as enacted would not be found among laws brought forward in consolidated statutes.

Whereas, the said chapter as enacted would not be found among the public laws as brought forward in the Consolidated Statutes;

Now, therefore,

The General Assembly of North Carolina do enact:

Chapter re-enacted.

SECTION 1. That chapter six hundred and eleven of the Public-Local Laws of one thousand nine hundred and twenty-three, and every section thereof, be and the same is hereby re-enacted in as full and complete a manner as if the same was herein written word for word.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 193

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATIVE TO THE TERMS OF THE SUPERIOR COURT IN MONTGOMERY COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That that part of section one thousand four hundred and forty-three of article six of chapter twenty-seven of volume three of the Consolidated Statutes dealing with the terms of the Superior Court of Montgomery County be, and the same is hereby amended to read as follows:

Terms of court.

"Montgomery—Sixth Monday before the first Monday in March, for criminal cases: *Provided*, said term shall be a return term for such civil process as may be returnable at term and for hearing motions on the civil docket, and civil cases requiring a jury may also be tried at said term by consent of the parties thereto. Fifth Monday after the first Monday in March, to continue for two weeks, for civil cases only. Eighth Monday before the first Monday in September; third Monday after the

first Monday in September, and eighth Monday after the first Monday in September, for civil cases; fourth Monday after the first Monday in September."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 194

AN ACT TO PROVIDE FOR THE CONSTRUCTION OF A ROAD TO RENDEZVOUS MOUNTAIN STATE PARK IN WILKES COUNTY.

Whereas, Judge Thomas B. Finley has donated to the State of North Carolina about one hundred and forty acres of land on the summit of Rendezvous Mountain in Wilkes County to be used as a State Park in commemoration of the historical events connected with the use of this mountain by the North Carolina soldiers during the Revolutionary war, and

Preamble: gift of land for State park.

Whereas, said lands are well suited for a State Park and experimental State forest as well as a memorial of the Revolutionary war, which memorial the Daughters of the American Revolution propose to erect and whereas said park will prove of great interest to the people of North Carolina and tourists who visit our State, now, therefore,

Preamble: land suited for State park and experimental State forest and for memorial.

Preamble: of great interest to people of State and tourists.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Commission be and is hereby authorized and empowered to construct a suitable road leading from the nearest available public highway to a point near the summit of the said Rendezvous Mountain State Park: *Provided*, that the funds used for the construction of said road be charged to funds allocated to Wilkes County: *Provided, however*, that the said Highway Commission shall not be required to pay anything for rights of way in locating and constructing said road.

Construction of road authorized.

Proviso: funds charged with construction.

Proviso: right of way to be given.

SEC. 2. That all laws and clauses of laws in conflict herewith are repealed. Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after date of its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 195

AN ACT AUTHORIZING THE STATE TREASURER TO BORROW MONEY IN ANTICIPATION OF THE COLLECTION OF TAXES.

The General Assembly of North Carolina do enact:

Power given to director of the budget with consent of governor and council to authorize and direct State treasurer to borrow money in anticipation of State taxes. Sums to be borrowed.

Purpose.

SECTION 1. The director of the budget by and with the consent of the Governor and Council of State shall have authority to authorize and direct the State Treasurer to borrow, in the name of the State and pledge the credit of the State for the payment thereof, in anticipation of the collection of taxes, such sums as may be necessary to make the payment on appropriations to the various institutions, departments and agencies of the State as even as possible so as to preserve the best interest of the State in the conduct of the various institutions, departments and agencies of the State during each fiscal year.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 196

AN ACT FOR THE RELIEF OF MRS. SADIE LITTLE ROSS WITH REFERENCE TO THE PAYMENT OF INTEREST UPON CERTAIN BONDS OF THE STATE OF NORTH CAROLINA.

Preamble: ownership and description of bonds.

Preamble: payment of bonds without interest.

Preamble: ignorance of maturity of bonds.

Preamble: interest earned by State.

Whereas, Mrs. Sadie Little Ross was the owner of four registered North Carolina bonds of the denomination of one thousand (\$1,000.00) dollars each, bearing interest at the rate of six per cent becoming due and payable on the first day of April, nineteen hundred and nineteen, being bonds numbers seven hundred and seventy-four, seven hundred and seventy-five, seven hundred and seventy-six and seven hundred and seventy-seven, which bonds were paid by the State of North Carolina on the thirteenth day of October, one thousand nine hundred and twenty-six, to the said Mrs. Sadie Little Ross without any interest thereon from the first day of April, nineteen hundred and nineteen; and, *whereas*, the said Mrs. Sadie Little Ross was not aware of the due date of said bonds and the State of North Carolina paid to her the same amount of interest on another bond owned by her during the same period of time without any change to her knowledge; and, *whereas*, the State of North Carolina kept said principal sum of four thousand (\$4,000) dollars on deposit during the

period of time between the due date of said bonds and the date said bonds were paid and received thereon during said period interest at the rate of three per cent per annum.

The General Assembly of North Carolina do enact:

SECTION 1. That the Treasurer of the State of North Carolina is hereby authorized, directed and empowered to pay to the said Mrs. Sadie Little Ross out of the funds derived from interest on daily balances the sum of three per cent upon four thousand (\$4,000.00) dollars from the first day of April, nineteen hundred and nineteen, to the thirteenth day in October, nineteen hundred and twenty-six: *Provided*, that no monies shall be paid under the provisions of this act without the consent and approval of the Governor and the Council of the State.

Payment
authorized.

Proviso: payment
to have approval of
governor and
council.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 197

AN ACT RELATING TO TERMS OF SUPERIOR COURT IN FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section one thousand four hundred and forty-three of the Consolidated Statutes, volume three, as follows: Add to the subsection fixing the terms of the Superior Court of Forsyth County, the following: "The first Monday before the first Monday in March to continue for two weeks; fourteenth Monday after the first Monday in March to continue for one week; first Monday after the first Monday in September to continue for two weeks."

Section amended

Terms of court.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 198

AN ACT REGULATING THE TIME RECORDS OF MOTOR VEHICLE LICENSES SHALL BE KEPT BY THE COM- MISSIONER OF REVENUE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Revenue is hereby required to keep for three years and no longer all records per-

Records to be kept
for three years.

Accessible for inspection.

taining to licenses issued for motor vehicles so that the same may be accessible for inspection at any time within three years from the issuance of same.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 199

AN ACT TO PROVIDE A SPECIAL BUILDING FUND TO BE LOANED TO COUNTY BOARDS OF EDUCATION TO AID IN ERECTING SCHOOLHOUSES.

Preamble: fund created by general assembly.

Whereas, the General Assembly of North Carolina, at the regular session of one thousand nine hundred and twenty-one, by the enactment of chapter one hundred and forty-seven, Public Laws of one thousand nine hundred and twenty-one, in order to aid the counties in the erection of a larger and more permanent type of rural school, created a special building fund of five million dollars, all of which, supplemented by another five million from the counties, is now in commodious school buildings in every county of the State; and

Purpose of fund.

Fund now in school buildings.

Preamble: second fund created.

Whereas, the General Assembly of North Carolina, article twenty-five, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, created a second special building fund of five million dollars to be loaned to the county boards of education from and after January first, one thousand nine hundred and twenty-four; and

Preamble: third fund created.

Whereas, the General Assembly of North Carolina, chapter two hundred and one, Public Laws of one thousand nine hundred and twenty-five, created a third special building fund of five million dollars to be loaned to the county boards of education from and after January first, one thousand nine hundred and twenty-six; and

Preamble: applications for loans.

Whereas, the State Board of Education received applications from county boards of education for loans from this fund to the amount of more than seven million dollars, from which applications the State Board of Education approved loans for the full amount authorized, and has actually lent the entire five million dollars to the county boards of education for definite and fully described projects, most of which were complete by December, one thousand nine hundred and twenty-six, and are now being used as schoolhouses; and

Money actually lent.

Preamble: urgent building needs for next biennial.

Whereas, eighty-six counties estimate their urgent building needs for the next biennium to be eight million dollars; and

Whereas, counties may obtain money for building purposes at a lower interest rate than by local bonds, thereby saving interest charges; Now, therefore,

Preamble, saving of interest charges

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of providing "a special building fund," to be loaned to the county boards of education for maintaining a six months school term, the treasurer is authorized and directed to issue bonds of the State of North Carolina, payable in the manner and on the date hereinafter described, to an amount not to exceed two million five hundred thousand dollars (\$2,500,000.00). All of said bonds shall bear interest at a rate not to exceed four and one-half (4½) per cent per annum, payable semi-annually on the first days of January and July of each year, and the said bonds shall bear date as of the first day of January of each and every year in which they may be issued, under the provisions of this act.

Special building fund.

Bond issue authorized.

Limit of amount.

Interest.

Date.

(a) Special building fund a separate fund. That the proceeds from the sale of these bonds shall be a separate fund in the hands of the State Treasurer and shall be kept distinct from all other funds of the State. The funds shall be paid out upon the warrant of the State Auditor, but no warrant shall be issued by the auditor except upon the requisition of the State Superintendent of Public Instruction, with the approval and at the direction of the State Board of Education. The bank or banks in which any money belonging to this fund is deposited by the State Treasurer shall be required to pay interest on monthly balances on said money at the rate of three per cent per annum, and all such money so collected shall be credited monthly by the State Treasurer to this fund.

Separate fund.

Warrants on funds.

Requisition for warrant.

Interest on deposits.

Interest credited to fund.

(b) State Board of Education authorized to make loans. That the State Board of Education, under such rules and regulations as it may deem advisable, not inconsistent with the provisions of this chapter, may make loans from "The Special Building Fund" to the county board of education of any county for building, equipping and repairing public school buildings, dormitories, teacherages, and for the purchase of suitable sites: *Provided*, that no loan shall be made from this fund until the application for said loan has been made by the county board of education and approved by the county commissioners, nor until said commissioners shall certify that the loan is necessary to maintain a six months' school term: *Provided, further*, that no loan shall be made from this fund for erecting or repairing any school building containing less than seven rooms, nor shall any building be erected in whole or in part from funds borrowed from the State unless the plans for said building

State board of education to make loans to county boards.

Purpose of loans.

Proviso: loans to be approved and necessity certified by county commissioners.

Proviso: specifications for buildings.

Plans for buildings to be submitted and approved.

shall have been approved by the State Superintendent of Public Instruction.

(c) The first four installments paid back to the State by the counties, as contemplated in this act, are hereby declared to be a part of the special building fund and may, in the discretion of the State Board of Education, be loaned to the counties on the same terms and in accordance with the same rules as provided for an original loan.

SEC. 2. Loans to county boards of education made under the provisions of this act shall be payable in twenty equal installments, shall bear interest payable annually in advance at the same rate that the State had to pay on the bonds issued under this act for securing "The Special Building Fund," and said loans shall be evidenced by the note or notes of the county board of education, executed by the chairman and secretary thereof, and deposited with the State Treasurer. The first installment of such loan, together with the interest on the balance of the principal remaining unpaid, shall be paid by the county board of education on or before the fifteenth day of December subsequent to the making of such loan, and the remaining installments, together with the interest, shall be paid, one each year, on the fifteenth day of December of each subsequent year until all shall have been paid: *Provided*, if at the end of any five-year period it shall appear the earnings of said fund are more than sufficient to retire said bonds the State Board may direct the State Treasurer to transfer such surplus to the State literary fund, and after all bonds are retired any balance remaining shall be turned over to the State literary fund.

SEC. 3. The county board of education shall provide in its May budget for a special tax, to be styled "A Special Building Fund Tax," sufficient to repay the annual installment, together with the interest due, and shall issue its order upon the treasurer of the county school fund therefor, who, prior to the fifteenth day of December, shall pay over to the State Treasurer the amount then due. Any amount loaned under the provisions of this act shall be a lien upon the total school fund of such county, in whatsoever hands such funds may be; and if the board of county commissioners fail to provide for a sufficient tax for the fund for the repayment of notes, loans and bonds to pay the loans and interest when due, so long as any part of said loan and the interest are due, the board of county commissioners shall borrow the money in order that the six months school term may be maintained in accordance with the Constitution. Upon failure of any county to pay any installment or interest, or part of either, when due, the State Treasurer may deduct a sufficient amount for the payment of the same

out of any fund due such county from any special State appropriation for public schools, and if the amount necessary to conduct a six months school term has been decreased thereby, thus making it impossible to provide the funds for a six months term in every district in said county in accordance with law and the Constitution, the county commissioners shall borrow the amount necessary to meet the deficit caused thereby.

County commissioners to borrow money to meet deficit.

The State Treasurer may bring action against the county board of education of such county, or against any person in whose possession may be any part of the school funds of the county, or against the tax collector of such county; and if the amount of school fund then on hand be insufficient to pay in full the sum so due, then the State Treasurer shall be entitled to an order directing the tax collector of such county to pay over to the State Treasurer all moneys collected for school purposes until such debt and interest shall have been paid: *Provided*, this lien shall not lie against taxes collected to pay interest and principal on bonds issued by the authorities of any county or any district.

State treasurer to bring action.

Officers suable.

State treasurer entitled to order sequestrating county school funds.

Proviso: limitation of obligation of lien.

SEC. 4. That the State Board of Education shall approve all applications for loans and the amount to be loaned to each county. When said board has received and approved applications for loans in an amount of not less than five hundred thousand dollars (\$500,000), the State Board of Education shall direct the State Treasurer to sell, and he shall sell, in accordance with the provisions of this article, North Carolina bonds to provide funds for making the loans in accordance with the applications approved: *Provided*, that whenever applications are received and approved, in accordance with the provisions of this article, if the State Board of Education shall deem it unwise to sell bonds at that time, the State Treasurer, by and with the consent of the Governor and the Council of State, is hereby authorized to borrow money at the lowest rate of interest obtainable, in anticipation of the sale of the bonds herein authorized, and for the purposes for which said bonds are authorized. The State Treasurer shall execute and issue notes of the State for the money so borrowed, and he is hereby authorized to renew any such notes from time to time by issuing new notes. The rate of interest, the date of payment of said notes or renewals, and all matters and details in connection with the issuance and sale thereof shall be fixed and determined by the Governor and Council of State. Such notes when issued shall be entitled to all privileges, immunities and exemptions that the bonds authorized to be issued are entitled to. The full faith, credit and taxing power of the State are hereby pledged for the payment of such notes as may be issued, and interest thereon. The proceeds received from

State board of education to approve all applications for loans.

State treasurer to sell bonds when approved applications total \$500,000.

Proviso: money may be borrowed in anticipation of bond sales.

State treasurer to execute and renew notes.

Rate of interest, maturity and details fixed by governor and council.

Notes to have privileges, immunities and exemptions as bonds.

Full faith, credit and taxing power pledged for payment.

Use of proceeds of notes.
Fund for payment of notes.

Character and denomination of bonds.

Authentication of bonds.

Authentication of coupons.

Form.

Coupons receivable for taxes.

Advertisement of sale.

Manner of selling.

Preference of purchase to citizens.

Maturity of bonds.

Maturity of future issues.

Exemption from taxation.

said notes shall be used for making loans to county boards of education in accordance with this article. The notes issued in anticipation of the sale of bonds shall be paid with the funds derived from the sale of said bonds whenever said bonds are sold.

SEC. 5. That the bonds authorized and directed to be issued by the preceding sections shall be coupon bonds of the denomination of five hundred dollars (\$500) and one thousand dollars (\$1,000) each, as may be determined by said State Treasurer, and shall be signed by the Governor of the State and State Treasurer and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or may have a facsimile of his signature printed, engraved, or lithographed thereon, and the said bonds shall in all other respects be in such form as the State Treasurer may direct; and the coupons thereon shall, after maturity, be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of North Carolina, of any kind whatsoever, which shall be expressed on the face of said bonds. Before selling any of the series of bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem to be most effectual to secure the par of said bonds at the lowest rate of interest.

He is authorized to sell the bonds herein authorized in such manner as in his judgment will produce the par value of said bonds at the lowest rate of interest, and where the conditions are equal he shall give the preference of purchase to the citizens of North Carolina.

One-twentieth of the total bonds issued under date of January first, one thousand nine hundred and twenty-eight, shall be due and payable on the first day of January, one thousand nine hundred and thirty-three, and another one-twentieth of the amount of said bonds shall be due and payable on January first of each year thereafter until the whole series shall be paid, and any bonds issued under this act on any subsequent January first shall be due and payable as follows: One-twentieth of the total amount of said bonds shall be due and payable on the first day of January five years after the date of issuance of said bonds, and one-twentieth on each subsequent January first of each year thereafter until the whole series authorized by this act shall be paid in full.

SEC. 6. The said bonds and coupons shall be exempt from all State, county or municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as for income, nor shall said

bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, and it shall be lawful for all executors, administrators, guardians, or other fiduciaries generally to invest in said bonds.

SEC. 7. The county board of education, from any amount borrowed under the provisions of this act, may make loans to special charter, local tax or special school taxing districts, and the amount so loaned to any such district shall be payable in twenty annual installments, with interest thereon at the rate the county is required to pay, payable annually in advance. Any amount loaned under the provisions of this act shall be a lien upon the total local tax funds produced in the district. Whenever the local taxes at any time may not be sufficient to pay the installments with the interest, the county board of education must supply the remainder out of the operating and equipment fund, and shall make provisions for the same when the county budget is made and presented to the commissioners in May: *Provided*, nothing in this section shall prevent the county board of education from assuming the entire expense of erecting said building or buildings in any district of the county.

All loans made to such districts, under the provisions of this act, shall be made upon the written petition of a majority of the committee, or board of trustees, of the said district asking for the loan and authorizing the county board of education to deduct a sufficient amount from the local taxes or other funds belonging to said district, other than the teacher's salary fund, to meet the indebtedness to the county board of education. Otherwise, the county board of education shall have no lien upon the local taxes for the repayment of this loan: *Provided*, this lien shall not lie against taxes collected or hereafter levied to pay interest and principal on bonds issued by the authority of any district.

SEC. 8. Upon the completion of project for which the loan was made, the county board of education, upon blanks prepared for this purpose, shall file with the State Board of Education an itemized sworn statement of all expenditures on said project, including the loan from the State and all other funds invested in such building. Members of the county board of education and the county superintendent refusing or failing to make such report or authorizing the expenditure of said loan otherwise than upon the specific project, set forth in the approved application, or otherwise than as set out in the plans and specifications, approved by the State Board of Education, except upon the written approval of the State Board of Education,

Lawful investment for trust funds.

Loans by county board of education.

Maturity of loans.

Interest.

Lien on local tax funds.

Deficiency in local taxes supplied from operating and equipment fund. Provision made in county budget.

Proviso: assumption of entire expense by county board.

Petition for loans.

Otherwise county board diverted of lien on local taxes.

Proviso: lien not to lie against taxes to pay interest and principal of bonds.

Sworn statement of expenditures to be filed with State board of education.

Personal liability of members of county boards and county superintendent failing to report.

Or diverting expenditures.

Misdemeanor.

Punishment.

Repealing clause.

shall be severally guilty of a misdemeanor, punishable by a fine or imprisonment, or both, in the discretion of the court.

SEC. 9. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 10. This act shall be in full force and effect from and after the date of its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 200

AN ACT TO REQUIRE THE STATE HIGHWAY COMMISSION TO TAKE OVER ADDITIONAL MILEAGE FOR STATE MAINTENANCE IN THE SEVERAL COUNTIES OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

State highway commission to take over additional roads for State maintenance.

Limitation.

Laying out and designation of roads discretionary.

Division of mileage.

Co-operation of State highway commission with county road authorities.

Repealing clause.

SECTION 1. That the State Highway Commission is hereby authorized and empowered, and it shall be their duty to take over for State maintenance, additional roads heretofore maintained by the several counties, amount of additional roads so taken over for State maintenance shall not exceed twenty per cent of the present mileage as is now designated and maintained as State Highways.

SEC. 2. The laying out, and designation of new roads placed on the State Highway System as State maintained road, shall be left entirely in the discretion of the said Highway Commission in the respective districts, dividing the mileage of new roads taken on in counties which have heretofore not received as much State Highway mileage as to make said county or counties share equally as nearly as practicable with other counties of the State, or in the discretion of the State Highway Commission in said District to place said additional roads on State maintenance that will best serve that section of the State.

SEC. 3. That the State Highway Commission shall work in coöperation with the road governing body of the counties in their respective and several districts in the laying out of these roads, always looking after the interest of both county and State in so doing.

SEC. 4. That all laws in conflict herewith are to the extent of such conflict hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 201

AN ACT TO AMEND SECTION 3884 (a) OF THE CONSOLIDATED STATUTES RELATING TO RESIGNED OR RETIRED JUDGES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and eighty-four (3884) (a) of volume three (III) of the Consolidated Statutes be amended by striking out the word "now" in line seven of said section and by inserting in lieu thereof the words "from time to time."

Salary on retirement.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 202

AN ACT RELATING TO SUPERIOR COURTS IN CASWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section fourteen hundred and forty-three of volume three of the Consolidated Statutes, in paragraph relative to the courts in Caswell County as follows: Change the period after the word "September" in line three thereof and insert in lieu thereof a comma and add the following words, "Ninth Monday after the first Monday in March for the trial of civil cases, sixth Monday after the first Monday in September for the trial of civil cases."

Section amended.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Term of court.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Repealing clause.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 203

AN ACT TO AMEND THE CONSTITUTION OF THE STATE OF NORTH CAROLINA, RELATIVE TO COMPENSATION OF MEMBERS OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Constitution of the State of North Carolina, be and it is hereby amended, by striking out section

Constitution amended.

twenty-eight, article two, and inserting in lieu thereof, the following:

“Section twenty-eight. *Pay of members and officers of the General Assembly.* The members of the General Assembly for the term of their office shall receive a salary for their services of six hundred dollars each. The salaries of the presiding officers of the two houses shall be seven hundred dollars each: *Provided*, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members shall receive eight dollars per day each, and the presiding officers of the two houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days, the members and officers shall serve thereafter without pay.”

SEC. 2. That this amendment shall be submitted to the qualified voters of the whole State at the next general election after the ratification of this act.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed “For fixing salaries of members and presiding officers of the General Assembly at six hundred dollars and seven hundred dollars respectively, and providing additional per diem for extra session;” and those opposed shall vote a ballot on which shall be written or printed the words “Against fixing salaries of members and presiding officers of the General Assembly at six hundred dollars and seven hundred dollars, respectively, and providing additional per diem for extra session.”

SEC. 4. That the election upon the amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and if the majority of the vote cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force and every part thereof, from and after the date of such certification.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

Section twenty-eight.

Salary of members.

Salary of presiding officers.

Per diem for extra sessions.

Per diem of presiding officers.

Amendment submitted to voters.

Ballots.

Law governing election.

Certificate and enrollment.

Amendment effective upon certification.

CHAPTER 204

AN ACT TO PROVIDE FOR THE ISSUANCE OF COLLATERAL LOAN CERTIFICATES OR OTHER CERTIFICATES OF INDEBTEDNESS SECURED BY FIRST MORTGAGES ON REAL ESTATE UNDER THE SUPERVISION AND CONTROL OF THE INSURANCE COMMISSIONER.

The General Assembly of North Carolina do enact:

SECTION 1. Any domestic land mortgage company or title insurance company having a paid in capital and surplus of at least two hundred thousand (\$200,000.00) dollars, may, under the supervision and control of the Insurance Commissioner, issue collateral loan certificates, or other certificates of indebtedness secured by the deposit of first mortgages on real estate with the commissioner, or under his direction, or secured by the deposit with the commissioner, or under his direction, of collateral trust bonds secured by first mortgages, the principal and interest of which said mortgages is guaranteed by a surety company having assets of at least ten million (\$10,000,000.00) dollars, upon a basis not to exceed one hundred (\$100.00) dollars for each one hundred (\$100.00) dollars of liability under the collateral loan certificates or other certificates of indebtedness outstanding and secured by such first mortgages or collateral trust bonds.

SEC. 2. *License granted.* Any domestic land mortgage company, or title insurance company, wishing to do business under the provisions of this act upon making written application and submitting proof satisfactory to the Insurance Commissioner that its business, capital and other qualifications comply with the provisions of this act, upon paying to the Insurance Commissioner, the sum of two hundred dollars as a license fee and all other fees assessed against such company may be licensed to do business in this State under the provisions of this act until the first day of the following April and may have its license renewed for each year thereafter so long as it complies with the provisions of this act and such rules and regulations as may be promulgated by the Insurance Commissioner. For each such renewal such company shall pay to the Insurance Commissioner the sum of two hundred dollars and all other fees assessed against such company and such renewal shall continue in force and effect until a new license be issued or specifically refused unless revoked for good cause. The Insurance Commissioner, or any person appointed by him, shall have the power and authority to make such rules and regulations and examinations not inconsistent

Companies entitled to benefit of act.

Supervision and control of insurance commissioner. Issue of certificate of indebtedness. Security: first mortgages on real estate. Or deposit of collateral trust bonds.

Basis.

Conditions precedent to grant of license.

License fee.

Term of license.

Renewal of license.

Fee for renewal of license.

Rules, regulations and examinations.

Charge for examination.

Companies to file annual statements.

Date of filing.

Details of statement.

Exhibit of assets.

Commissioner may require further information.

Repealing clause.

with the provisions of this act, as may be in his discretion necessary or proper to enforce the provisions hereof and secure compliance with the terms of this act. For any examination made hereunder the Insurance Commissioner shall charge the land mortgage companies or title insurance companies examined with the actual expense of such examination.

SEC. 3. *Annual statements furnished.* Every such domestic land mortgage company or title insurance company doing business in this State under this act shall annually file with the Insurance Commissioner on or before the first day of March in each year a full and complete sworn statement of its financial condition on the thirty-first day of December next preceding. Such statement shall plainly exhibit all real and contingent assets and liabilities and a complete account of its income and disbursements during the year and shall also exhibit the amount of real estate mortgages deposited by such land mortgage company or title insurance company for the protection of the certificates issued under this act. The Insurance Commissioner is hereby empowered to require such further information as may be reasonably necessary to satisfy him that the statements contained in the sworn statements are true and correct.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

- CHAPTER 205

AN ACT TO PROVIDE ADDITIONAL TERMS OF THE SUPERIOR COURT FOR ORANGE COUNTY.

The General Assembly of North Carolina do enact:

Additional terms.

Fourteenth Monday after first Monday in March. One week. Mixed term.
Second Monday before first Monday in September. One week. Mixed term.
First Monday before first Monday in March. One week. Civil cases only.

SECTION 1. That in addition to the terms of court now provided by law to be held in Orange County, the following terms of court shall be opened and held in it in the manner and at the times set forth, to-wit:

The fourteenth Monday after the first Monday in March, to continue for one week, for the trial of criminal and civil cases and is hereby constituted a mixed term of court;

The second Monday before the first Monday in September to continue for one week for the trial of criminal and civil cases and is hereby constituted a mixed term of court;

The first Monday before the first Monday in September to continue for one week for the trial of civil cases only.

SEC. 2. That for each separate week of court there shall be separate jurors summoned.

Separate jurors
for each week.

SEC. 3. If the judge regularly assigned to the district in which said county is situated be unable, because of another regular term of court in the said district, or for other causes, to hold any term of court hereinbefore provided in section one, then the Governor shall assign another judge to hold said term.

Governor to assign judge, if judge regularly assigned to district is unable to attend.

SEC. 4. This act shall be in full force and effect from and after the first day of June, one thousand nine hundred and twenty-seven.

When act effective.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 206

AN ACT TO PROVIDE FOR SPECIAL JUDGES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The Governor of North Carolina shall appoint four persons who shall possess the requirements and qualifications of special judges as prescribed by article four, section eleven, of the Constitution, and who shall take the same oath of office, and otherwise be subject to the same requirements and disabilities as are or may be prescribed by law for judges of the Superior Court, save the requirement of residence in a particular district, to be special judges of the Superior Courts of the State of North Carolina. Two of the said judges shall be appointed from the Western Judicial Division and two from the Eastern Judicial Division, as now established. The Governor shall issue a commission to each of said judges so appointed for a term to begin on May first, nineteen hundred and twenty-seven, and to end June thirtieth, nineteen hundred and twenty-nine, and the said commission shall constitute his authority to perform the duties of the office of a special judge of the Superior Courts during the time named therein.

Governor to make appointment of four special judges.

Requirements and qualifications.

Oath of office. Requirements and disabilities.

Residence in particular district not required.

Two appointments to be from western judicial division and two from eastern judicial division.

Governor to issue commissions.

Term of office to begin.

Term to end. Authority of commission.

SEC. 2. Each special judge shall be appointed by the Governor on or before May first, nineteen hundred and twenty-seven, and shall be subject to removal from office for the same causes and in the same manner as regular judges of the Superior Court; and vacancies occurring in the offices created by this act shall be filled by the Governor in like manner for the unexpired term thereof.

Time for appointment.

Subject to removal as regular judges.

Governor to fill vacancies.

SEC. 3. The Governor is further authorized and empowered, if in his judgment the necessity exists therefor to appoint, at

Further appointments.

Residential requirements.	such time as he may determine, not exceeding two additional special judges one of whom shall be a resident of the Eastern Judicial Division and one of whom shall be a resident of the Western Judicial Division, whose term of office shall begin from his or their appointment and qualification and to end June thirtieth, nineteen hundred and twenty-nine. That all the provisions of this act applicable to the four special judges directed to be appointed, shall be applicable to the two special judges authorized to be appointed under this section except as to the provision that the appointment shall be made on or before May first, nineteen hundred and twenty-seven.
Term of appointment.	
Provisions applicable to four special judges applicable.	
Except time of appointment.	
Extent of authority.	SEC. 4. That the authority herein pursuant to article four, section eleven, of the Constitution of North Carolina conferred upon the Governor to appoint such special judges shall extend to regular as well as special terms of the Superior Court, with either civil or criminal jurisdiction, or both, as may be designated by the Statutes or by the Governor pursuant to law.
Jurisdiction as of regular judges.	SEC. 5. That such special judges during the time noted in their commission shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the regular judges of the Superior Courts in the courts which they are appointed or assigned by the Governor to hold, and shall have power to determine all matters and injunctions, receiverships, motions, habeas corpus proceedings and special proceedings on appeal otherwise properly before them; but writs of injunction, orders to show cause, and other remedial or amendatory writs, orders and notices shall be returnable before them only in the county where the suit, proceeding or other cause is pending unless such judge is then holding the courts of that district, in which case the same may be returnable before him as before the regular judge of the Superior Court; and the same, when issued by any such special judge, may always be made returnable by him before the resident or presiding Superior Court judge of each district to the same extent and in the same manner as any Superior Court judge might do in like cases.
Powers.	
Process returnable only in counties where suit is pending.	
Unless judge then holding court for district.	
Process issued by special judge returnable before special or regular judge.	
Salary and traveling expenses.	SEC. 6. The special judges so appointed shall receive the same salary and traveling expenses as now are, or may hereafter be, paid or allowed to judges of the Superior Court for holding their regularly assigned courts, and they shall hold all such regular and special terms of court as they may be directed and assigned by the Governor to hold, without additional compensation: <i>Provided</i> , that no person appointed under this act shall engage in the private practice of law.
To hold regular or special terms as directed and assigned by governor.	
Proviso: no appointment to engage in practice of law.	

SEC. 7. Nothing herein shall be construed to prohibit such special judges from settling cases on appeal and making all proper orders in regards thereto after the time for which they were commissioned has expired.

Authority to settle cases on appeal and make orders in relation thereto after commission expired.

SEC. 8. That all laws, or clauses of laws, which may be in conflict with this act, to the extent of such conflict, are hereby repealed: *Provided*, that nothing herein shall in any manner affect sections 1435(a) and 3884(a) of the Consolidated Statutes.

Repealing clause.

Proviso: laws not affected.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 207

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND TO REVISE THE COURT CALENDAR OF THE EIGHTEENTH JUDICIAL DISTRICT AND TO PROVIDE ADDITIONAL TERMS OF THE SUPERIOR COURT THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out in said section all that relates to the Eighteenth Judicial District and inserting in lieu thereof the following eighteenth district. The eighteenth district shall be composed of the following counties, and the Superior Court thereof shall be held at the following times, to-wit:

Section amended.

Transylvania—Fourth Monday after the first Monday in March, fifth Monday before the first Monday in September, thirteenth Monday after the first Monday in September, each to continue for two weeks; fifth Monday before the first Monday in March to continue for one week and for the trial of criminal cases only. The Board of Commissioners of Transylvania County may, for good cause, decline to draw the grand jury for the July term of court provided for in this section.

New schedule for eighteenth judicial district.

Transylvania county.

Henderson—Seventh Monday before the first Monday in March, first Monday in March, fifth Monday after the first Monday in September, each to continue for two weeks; eighth Monday after the first Monday in March, twelfth Monday after the first Monday in March, eleventh Monday after the first Monday in September, each to continue for two weeks for the trial of civil cases only.

Henderson county.

Rutherford county. Rutherford—Tenth Monday after the first Monday in March, ninth Monday after the first Monday in September, each to continue for two weeks; fourth Monday before the first Monday in March, first Monday before the first Monday in September each to continue for two weeks for the trial of civil cases only.

McDowell county. "McDowell—Eighth Monday before the first Monday in March to continue for one week for the trial of criminal cases only; second Monday before the first Monday in March to continue for two weeks for the trial of civil cases; fourteenth Monday after the first Monday in March to continue for three weeks for the trial of both criminal and civil cases; eighth Monday before the first Monday in September to continue for three weeks for the trial of civil cases only; first Monday after the first Monday in September to continue for two weeks for the trial of both criminal and civil cases."

Yancey county. Yancey—Second Monday after the first Monday in March, seventh Monday after the first Monday in September to continue for two weeks; ninth Monday before the first Monday in September to continue for one week for the trial of civil cases only.

Polk county. Polk—Sixth Monday after the first Monday in March, third Monday after the first Monday in September, each to continue for two weeks.

Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act effective. SEC. 3. That this act shall be in full force and effect from and after July first, one thousand nine hundred and twenty-seven.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 208

AN ACT TO AUTHORIZE COUNTIES TO ESTABLISH COUNTY TUBERCULAR HOSPITALS AND ISSUE BONDS THEREFOR.

The General Assembly of North Carolina do enact:

County commissioners may call election on approval of act.

Law governing election.

Registration and poll books.

SECTION 1. That the board of commissioners for each county in the State shall have power to cause to be held in their county an election wherein this act shall be submitted to the qualified voters of said county for their approval or disapproval. Said election shall be in all respects as nearly as may be, held and conducted conformably to the rules for the election of members of the General Assembly. The said board of commissioners shall provide registration and polling books,

and shall publish due notice of said election. They shall cause a new registration of voters to be made for said election, and shall publish due notice of the time and place for such registration to be made, and of the time when challenges of such registered voters may be made, all of which shall conform as near as may be, to the general laws regulating the election of members of the General Assembly. At the election those who are in favor of this act and the issuance of bonds and the levying of taxes as herein provided shall vote a ticket on which shall be printed or written, or partly printed or partly written the words "For County Tubercular Hospital," and those who oppose this act and said bonds and tax shall vote a ticket on which shall be printed or written, or partly printed or written the words "Against County Tubercular Hospital." If in said election a majority of the voters of said county registered for said election, vote for said county tubercular hospital, then this act and the following provisions thereof, shall thenceforth be in full force and effect in said county; but if in said election a majority of the said registered voters shall not vote for said county tubercular hospital, then the provisions of this act shall be in no further force and effect in said county.

SEC. 2. In the event said election shall have been carried in favor of said county tubercular hospital, the board of commissioners for the county in which election shall have been held shall within thirty days after a declaration of such result of such election, appoint a board of trustees for said county tubercular hospital, consisting of twelve residents of said county, three of whom shall be physicians regularly practicing in said county, and three others of said trustees shall be women. Said trustees shall be appointed in four classes, one class to serve for one year, another for two years, another for three years, and the other for four years; (thereafter as their successors are appointed or elected, the term of office of such successors, except unexpired vacancies, shall be for four years). The successors of such trustees shall be appointed by the chairman of the board of commissioners for said county, the county superintendent of health, the Clerk of the Superior Court of said county, and the mayor of the municipality constituting the county seat of said county acting jointly, and by a majority vote. Vacancies in the offices of such trustees shall be filled by the same body of public officers last mentioned.

SEC. 3. These said trustees shall within ten days after their appointment, meet and qualify by taking the oath of civil officers, and organize their board by the election of one of their members as chairman, and one as secretary, and by the elec-

Publication of notice.
New registration.
Notice of registration.

Conformity to general laws.

Tickets.

Result by majority of registered voters.

Effect of favorable vote.

Effect of adverse vote.

If result be affirmative.

County commissioners to appoint trustees.

Number of trustees. Three trustees to be physicians practicing in county. Three to be women.

Trustees appointed in four classes.

Terms of office.

Successors elected for term of four years.

Appointment of successors.

Vacancies filled as if successors.

Meeting for qualification and organization.

Organization.

Treasurer ex officio.	tion of such other officers as may be necessary. The treasurer of the county for which said trustees are appointed shall be treasurer of the said board of trustees, and such treasurer shall receive and pay out all moneys under the control of said board as directed by it, but shall receive no compensation from said board, and no trustee shall receive any compensation whatsoever for services performed as such trustee. Said board of trustees shall make and adopt such by-laws, rules and regulations for their own guidance and the government of the said hospital, as it may deem proper, not inconsistent with this act. It shall have the control of the expenditure of all moneys collected to the credit of the hospital, including the proceeds from the sale of such bonds, hereinafter mentioned, and said board of trustees shall have the supervisions, care and custody of the grounds, buildings and rooms purchased, constructed, leased or set apart for the purposes of such hospital, and they may employ such assistants, including a superintendent and matron and such other employees as they may deem necessary for the operation of said hospital, insofar as funds available for such purposes will permit.
Duty of treasurer.	
To receive no compensation.	
No trustee to receive compensation for service as trustee.	
Trustees to make by-laws.	
For their own guidance and government of hospital.	
Control of expenditure of all moneys.	
Supervision, care and custody of grounds.	
Employment of assistants.	
Superintendent and matron.	
Counties to issue bonds.	SEC. 4. That the board of commissioners for any county in which this act shall have been approved as aforesaid shall issue bonds of said county in an amount not to exceed the principal sum of two hundred fifty thousand (\$250,000.00) dollars, for the purpose of purchasing a site, constructing the necessary buildings, and equipping said hospital with the necessary equipment. Such bonds shall be payable at such time or times not to exceed forty years from the date thereof, and at such place or places and bear such rate of interest not to exceed six per cent per annum and be of such denominations as the board of commissioners for said county may in its discretion determine. Said bonds shall be sold by the said board of commissioners at public or private sale at not less than par, as said board may determine. Said bonds shall be signed by the chairman of the said board of commissioners, and bear the impressed seal of the said board, attested by the clerk of the said board; the interest coupons shall bear the lithographed or engraved facsimile of the signature of the said clerk of said board. The proceeds of the sale of said bonds as received, shall be at once deposited by the said board of commissioners with the treasurer of said county, to the credit of said board of trustees for said county tubercular hospital, the official name of said board of trustees shall be "Board of Trustees for the..... County Tubercular Hospital," the name of the county for which said board is appointed to be inserted in the blank space.
Amount.	
Maturity of bonds.	
Place of payment.	
Interest.	
Denominations.	
Sale of bonds.	
Sale below par forbidden.	
Authentication.	
Authentication of coupons.	
Proceeds deposited with treasurer.	
To credit of trustees.	
Official name of board.	

SEC. 5. The board of commissioners for any county issuing bonds under this act shall annually levy an ad valorem tax on the taxable property in such county sufficient to pay the interest on said bonds so issued, and provide a sinking fund for the payment of principal thereof, as the same may become due. Said board of commissioners shall further levy annually an additional tax not exceeding five cents on the dollar on taxable property in said county, for the purpose of providing funds sufficient when supplementing other income of said hospital, for the necessary maintenance and operation of said hospital. Said board of commissioners for such county shall also annually levy a sufficient tax to provide a sum equivalent to that expended out of moneys raised by taxes for the maintenance of said hospital, which funds so to be provided shall be disbursed by the board of commissioners for such county in the care of indigent residents of said county ill with diseases other than tuberculosis in other hospitals in such county.

Special tax for bonds.

Special tax for maintenance.

Special tax for other hospitals.

SEC. 6. That the hospital established under this act shall be for the benefit of the residents of the county in which it is situated who are or become sick with tuberculosis, but every such resident admitted to said hospital who is not a pauper, shall pay to such board of trustees of said hospital, or such other officers as it may designate, reasonable compensation for occupancy and attendance within said hospital, the amount thereof to be fixed by said board of trustees, and in the event a patient in said hospital is not able to pay in full, charges for treatment, but can pay some part thereof, arrangement may be made accordingly by said board of trustees in its discretion and as it deems right and just.

Hospital erected for benefit of residents.

Residents to pay for occupancy and attendance if pecuniarily able.

Arrangements if patient not able to pay in full.

SEC. 7. The powers conferred by this act are conferred in addition to and not in substitution for the existing powers of counties. Any county may at its option proceed either under this act or under any other act conferring similar powers upon such county.

Saving clause.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are to the extent of such conflict repealed.

Repealing clause.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 209

AN ACT WITH REFERENCE TO HOLDING OF A STATE
FAIR IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Land set apart for
State fair.

SECTION 1. That for the purpose of the holding annually of a State Fair and exposition which will properly represent the agricultural, manufacturing, industrial and other interests of the State of North Carolina, there is hereby dedicated and set apart two hundred acres of land owned by the State or any department thereof within five miles of the State Capitol, the particular acreage to be selected, set apart, and approved by the Governor and Council of State of North Carolina.

Acreage.

Location.

Selection of
acreage.

Board of directors.

One from each
congressional dis-
trict and three
from State-at-
large.
Governor to ap-
point representa-
tives.
Ex officio members
of board.
Governor ex officio
chairman.

SEC. 2. That said State Fair or exposition shall be managed, operated and conducted by a board of directors to consist of one representative from each congressional district and three representatives from the State at large, such representatives to be designated by the Governor of North Carolina, together with the following and ex officio members of such board of directors: the Governor of North Carolina, ex officio chairman, Commissioner of Agriculture, President of the North Carolina State College of Agriculture and Engineering, the Director of the State Department of Conservation and Development, the Mayor of the City of Raleigh. Of the thirteen directors designated by the Governor, four shall be named for terms of six years, four for terms of four years, and five for terms of two years, at least three directors being of different political affiliation from the majority of such directors, and the Senate shall exercise the usual prerogative of confirmation.

Terms of selected
directors.

Political affiliation.

Conditions of
dedication of land.

Donation of not
less than \$200,000
for erection of
buildings and de-
velopment of
grounds.

SEC. 3. The dedication and setting apart of the two hundred acres of land above referred to is conditioned upon the city or citizens of Raleigh and the North Carolina Agricultural Society donating not less than two hundred thousand dollars to be used in the erection of buildings or proper development of the two hundred acres as a State Fair Grounds site, and the conducting of a fair thereon.

Funds from sale
of old fair
grounds to be made
available.

SEC. 4. That the City of Raleigh and the North Carolina Agricultural Society are hereby authorized and empowered to give and deliver over unto the State of North Carolina in complete and perfect ownership in furtherance of said object, any and all funds or properties received or at any time available from the sale of the old State Fair grounds.

Lands dedicated by
State may be re-
possessed at will of
general assembly.

SEC. 4 (a). Any lands which may be dedicated and set apart under the provisions of this act may be taken possession of and repossessed by the State of North Carolina, at the will of the General Assembly.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 210

AN ACT GOVERNING THE SALE OF BUILDING LOTS IN NEW SUB-DIVISIONS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That hereafter before a building lot or lots in a new sub-division of real estate is offered for sale or sold in North Carolina wherein it is represented or agreed that streets, sidewalks, water, sewer, lights or other improvements are to be made for the benefit of the purchaser or purchasers, the person, firm or corporation desiring to offer the same for sale shall first apply to the Clerk of the Superior Court of the county wherein the building lot or lots are situated for a permit to so sell said lots.

Application for permit to sell building lots.

SEC. 2. That the application for a permit to sell must state the location of the lots or lot with an estimate of the cost of the improvement proposed to be made on each lot and as a whole; that the estimate of cost so made shall be certified as approximately correct by a civil engineer or county surveyor licensed to practice in the State of North Carolina.

Application must state:
Location of lot or lots.
Estimate of cost as to each lot and as a whole.
Estimate certified by civil engineer or county surveyor.

SEC. 3. That upon the filing of said application and the certificate of the cost of the improvement, the clerk of the court shall satisfy himself that the land or lots are located in his county and he shall also satisfy himself of the genuineness of the application and certificate of the engineer or county surveyor, and shall, if so satisfied, require a good and sufficient bond, in a sum equal to the amount certified by the engineer or county surveyor as the approximate cost of the improvement or improvements, with a corporation licensed to do business in the State of North Carolina as surety thereon, conditioned to save the purchaser or purchasers of each lot or lots harmless to the amount of the estimated and certified cost of the proposed improvement on each lot or lots so purchased.

Matters to be investigated by clerk.

Clerk to require bond of amount certified as approximate cost of improvement.

Surety.

Condition of bond.

SEC. 4. That the Clerk of the Superior Court shall preserve the application, certificate and bond and his orders thereon as a permanent record for the benefit of any party whose rights are affected thereby and shall, when the provisions of this act have been fully complied with, together with a filing fee of one dollar, issue a permit to the applicant to sell said lot or lots.

Application, certificate, bond and order of clerk filed as permanent record.

Issue of permit.

Filing fee.

Offering lot or lots
for sale in viola-
tion of act
misdemeanor.

Punishment.

Repealing clause.

SEC. 5. That any person, firm or corporation selling or offering for sale any building lot or lots in violation of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be fined or imprisoned in the discretion of the court.

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 7. That this act shall be in force from and after the date of its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 211

AN ACT TO PROVIDE ADDITIONAL TERMS OF THE SUPERIOR COURT FOR GUILFORD COUNTY AND TO PROVIDE FOR PROSECUTION OF CRIMINAL CASES IN SAID COURTS.

The General Assembly of North Carolina do enact:

Additional terms
of court.

SECTION 1. That in addition to the terms of court now provided by law to be held in Guilford County, the following terms of court shall be opened and held in each year in the manner and at the times herein set forth, to-wit:

Terms and juris-
diction.

Second Monday before the first Monday in March to continue for two weeks for the trial of civil cases.

Fourth Monday after the first Monday in March to continue for two weeks for the trial of civil cases.

Eighth Monday before the first Monday in September to continue for one week for the trial of criminal cases.

Seventh Monday after the first Monday in September to continue for one week for the trial of criminal cases.

Eleventh Monday after the first Monday in September to continue for two weeks for the trial of civil cases.

Payment to
solicitor or employ-
ment of attorney
by county
authorized.

SEC. 2. That the Commissioners of Guilford County are authorized and empowered in their discretion to pay the solicitor prosecuting the docket for the two criminal terms above provided, or other extra terms of criminal court of said county, not exceeding one hundred and fifty (\$150.00) dollars a week for such terms, or to designate some other competent attorney to prosecute at any such terms on behalf of the State and to pay him not exceeding said sum for each such week of work by him.

Judge to be as-
signed by governor
if necessary.

SEC. 3. If the judge regularly assigned to the district in which said county is situate be unable because of another regular term of court in said district, or for other cause, to hold any term of court provided in section one hereof, then the Governor shall assign another judge to hold such term.

SEC. 4. This act shall be in full force and effect from and after July first, 1927.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 212

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO TERMS OF COURT IN HARNETT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three, Consolidated Statutes, be, and the same is amended as follows:

Section amended.

Amend the paragraph of said section relating to the courts of Harnett County by striking out in line four of said paragraph the following words, "to continue for two weeks, the second week for civil cases only."

Terms for Harnett county.

Term beginning first Monday in September.

Further amend said paragraph by adding at the end thereof the following, "fourth Monday after the first Monday in March and fourth Monday after the first Monday in September, each to continue for a period of two weeks, for the trial of civil cases only."

Additional terms.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 213

AN ACT TO PROVIDE FOR THE COLLECTION OF TAXES WITHIN THE COUNTIES OF THE STATE AND FOR SETTLEMENTS OF THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. On or before the first Monday in October of each year, the county commissioners of each county shall cause to be completed in duplicate two copies of the tax list for each township. Such list shall show in different columns the sum due by each taxpayer to the county, for each item for which a tax shall have been levied, and the total of all such taxes. Receipt books for taxes shall be prepared and ready for delivery on the first Monday in October of each year, said receipt books to contain a receipt and stub with the items of tax and total tax written in the receipt and stub: *Provided*, that carbon receipt books and cash books combined may be used for such receipt books.

Date for completion of tax lists.

Lists to show total amount due for each item and total due by each taxpayer.

Date for delivery of receipt books.

Specifications for receipt books.

Proviso: carbon receipt books and cash books.

Tax lists and books delivered to sheriff.

With order for collection of taxes.

Proviso: if full settlement for previous year has been made.
And sheriff has given bond.

Collection of taxes.

Sheriff to present full settlement for previous year and give bond.

Bond to be approved by county commissioners.

Approval entered on minutes.

In default of presentation of settlement and bond board to appoint tax collector.

Person elected to give bond.

Condition of bond.

Bond to be filed and approved.
Compensation of tax collector.
Commission in absence of agreement.
Proviso: county commissioners may reduce salary of sheriff by amount paid tax collector.
If and when the sheriff shall present full settlement and bond special commissioner to turn in collections and tax books.

SEC. 2. On the first Monday in October of each year one tax list and the receipt books, or other books used therefor, shall be delivered to the sheriff of the county or other tax collecting officer of the county, with an order directed to the tax collecting officer to collect the taxes shown on the tax list and receipts: *Provided*, that the sheriff, or other tax collecting officer, has made full settlement for the taxes for the previous year as hereinafter provided, and shall have given the bond hereinafter required. If and when the tax list and receipts are delivered to the sheriff, or tax collecting officer, it shall be his duty to attend at his office in the county-town, and such other places, as he may, by fifteen days' notice, designate for the purpose of collecting the taxes due.

SEC. 3. Before the sheriff, or other tax collecting officer, shall receive any tax list, or tax receipts, for the taxes of the following year, and before the county commissioners, or other governing body, shall deliver the same, the sheriff, or other tax collecting officer, shall present a full and complete settlement for all taxes charged against him for the previous year, as settlement is hereinafter defined, and shall present a sufficient bond for the collection and accounting for said taxes, approved by the county commissioners, or other governing body, by resolution duly entered on the minutes of such body. If the sheriff, or other tax collecting officer, who was charged with the collection of the taxes for the previous year, shall not present to the county commissioners, or other governing body, such settlement in full as herein provided on or before the first Monday in October, and the bond required of such officer, it shall be the duty of the county commissioners, or other governing body, and they are hereby required, to appoint some suitable freeholder of the county, not connected with the then tax collecting officer, as a tax collector for the purpose of delivering to him the tax list and tax receipts for the following year for collection of the taxes. Such person shall give bond in the amount which would be required of the sheriff, or other tax collecting officer, conditioned upon his accounting for all taxes collected by him, and said bond shall be filed and approved as provided for the sheriff's bond. Such tax collector shall receive such compensation as may be agreed upon, but in the absence of any agreement shall receive a commission of 2 per cent of all taxes collected: *Provided*, the county commissioners, or other governing body, may reduce the salary of the sheriff, or tax collector, in an amount equal to the amount paid to such special tax collector so appointed. If, and when, the sheriff, or other tax collecting officer, shall present to the county commissioners, or other governing body, a full and complete settlement of the taxes charged to him for the previous

year, and the bond required by the commissioner, such specially appointed tax collector shall make a full and complete settlement as hereinafter provided for settlements, with the sheriff, or other tax collecting officer, and shall, upon order of the county commissioners, or other governing body of the county, deliver the tax list and receipt books to said sheriff, or other tax collecting officer.

SEC. 4. Each sheriff, or tax collecting officer, shall deposit the taxes collected as provided by law, but at the monthly meetings of the county commissioners, or other governing body of the county, shall present to such body a full and completely itemized statement of all taxes collected since the last meeting of such body. He shall on the first Monday in May report in full the uncollected taxes for the current tax year and the county commissioners shall thereupon order sale of all land for taxes where the taxes have not been paid to be made on the first Monday in June, and shall also make up a list of taxes due of taxpayers who list no land for taxes. The sheriff, or other tax collecting officer, shall thereupon cause advertisement to be made for four successive weeks, as now provided by law for such advertisements, of lands to be sold for taxes and shall make effort to collect all taxes due by taxpayers who list no land for taxes. Sale of land for taxes shall be made upon the day ordered by the board, provided that the sale may be continued from day to day until completed.

SEC. 5. Upon the third Monday in June, the sheriff, or other tax collecting officer, shall report to the county commissioners, or other governing body, his action with respect to tax sales, and collections of taxes of taxpayers, who list no land for taxes under oath and shall with respect to those taxpayers who list no land for taxes, make oath that he has made diligent effort to collect such taxes out of the personal property of the taxpayer, or by other means open to him for the collection of such taxes and shall report such other facts with respect to such taxpayers as may be of information to the county commissioners, or other governing body. The county commissioners, or other governing body, shall thereupon enter upon its minutes the list of such of these taxpayers who list no land for taxes, who shall be found by such body to be insolvents and shall by resolution find and determine such list of taxpayers as the insolvent list to be deducted in the settlement with the sheriff, or other tax collecting officer, in his settlement.

SEC. 6. On the first Monday of July the sheriff, or other tax collecting officer, shall make a full and complete settlement with the county for all taxes due the county or its special

Sheriff to deposit taxes.
Itemized statement of collections to be submitted monthly.

Report on first Monday in May.

County commissioners to order sale of land.

And make list of taxes due by taxpayers not listing land.

Advertisement of sale.

Effort to collect taxes due by persons not listing land.

Sale day.

Sale may be continued.

Day for report of tax sales and of collections from persons not listing land.

Oath of diligent effort.

Report of other facts.

Entry on minutes taxpayers not listing land and determine insolvent list.

Final settlement day.

Charges against
sheriff in set-
tlement.

Allowances.

Settlement entered
on minutes.

Final settlement if
sheriff not re-
elected.

Delivery of lists
and books to
successor.

Credits on settle-
ment.

Charges on out-
going sheriff.

Successor to give
bond shall not have
received tax books.

And be charged
with collection of
balance of tax.

Individual liability
of county com-
missioners.

sub-divisions. In such settlement, the sheriff, or other tax collecting officer, shall be charged with: (a) All sums due by the tax list for county purposes; (b) all sums due by the tax list for all other purposes; (c) all sums due for corporation excess; (d) all other sums to be collected by the said sheriff, or other tax collecting officer; and shall be allowed: (a) sums receipted for by the county treasurer, or other county fiscal agent; (b) releases allowed by the governing body as prescribed by statute; (c) tax sales for which certificates of sale in duplicate have been executed and delivered to the county; (d) insolvent list allowed as hereinbefore provided; (e) commission, if any, allowed such sheriff, or tax collector. The settlement made with such sheriff, or tax collector, shall be entered in full upon the minutes of such body.

SEC. 7. If any sheriff, or tax collector, to whom the tax list and receipt books shall be delivered on the first Monday in October, shall fail to succeed himself as such officer on the first Monday in December of any year, he shall make a full and complete settlement of such taxes as he may have collected on or before the first Monday in December, at which his term of office may expire and the tax list and receipt books shall be delivered to his successor, who shall in his settlement be credited with the amount for which settlement was made with such officer whose term expired: *Provided, however*, that if the outgoing sheriff, or tax collector, shall have received the tax list and receipt books to collect the taxes due thereon, upon fees or commissions based upon the collections made, it shall be his duty and he shall be charged with the collection of the taxes due for such year, and shall be charged with all the duties and responsibilities with reference to reports and other settlements, and subject to the same penalties, imposed by this act, and shall conduct the land sales and execute the certificates of sale for the same. If the officer whose term expires on the first Monday in December of any year and who does not succeed himself as such officer, shall not have received the tax books for the then tax year, the officer succeeding to such office shall give the required bond and be charged with the collection of the balance of the taxes for the then tax year, as if he had received the tax books on the first Monday in October, less, however, the taxes collected by the specially appointed tax collector.

SEC. 8. (a) Any county commissioner who shall vote to deliver the tax list and receipt books to any sheriff, or tax collector, for the succeeding year, when settlement has not been made as herein provided of the taxes for the previous year, shall be individually liable for the amount of taxes due by such sheriff, or tax collector.

(b) Any county commissioner who shall fail to vote on the first Monday in October to make provisions for the collection of the taxes for the then tax year, as herein provided, shall be guilty of a misdemeanor and upon conviction shall be subject to a fine of ten dollars for each day, failure to make provisions as herein provided shall have continued.

Misdemeanor in county commissioner to fail to vote to make provision for collection of taxes.

Punishment.

(c) Any county commissioner who shall fail to require a report herein required or wilfully fails to perform any duty herein imposed shall, upon conviction, be guilty of a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court.

Failure of county commissioner to require report or to perform any duty misdemeanor. Punishment.

(d) Any sheriff, or tax collector, who shall fail to perform any duty imposed by this act shall, upon conviction, be guilty of a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court and, in addition thereto, shall be liable under his bond for all damages resulting from his negligence.

Failure of sheriff or tax collector to perform duty misdemeanor. Punishment.

Liability on bond.

SEC. 9. All laws and clauses of laws in conflict with this act are hereby repealed in so far as the same may be in conflict with the terms of this act.

Repealing clause.

SEC. 10. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 214

AN ACT TO PROVIDE FOR RECORDING IN THE OFFICE OF THE STATE AUDITOR STATEMENTS CONCERNING BONDS AND NOTES OF COUNTIES, TOWNSHIPS, SCHOOL DISTRICTS, MUNICIPAL CORPORATIONS, AND TAXING DISTRICTS, AND MAKING EFFECTUAL THE MEANS OF PAYMENT PROVIDED FOR SAID SECURITIES AND TO PROVIDE FOR SUPERVISION OF SUCH MEANS BY THE STATE AUDITOR, AND MAKING NONCOMPLIANCE WITH CERTAIN PARTS OF THIS ACT A MISDEMEANOR AND VIOLATION OF CERTAIN PARTS THEREOF A FELONY AND PROVIDING PENALTIES AND REPEALING CHAPTER 100, PUBLIC LAWS OF 1925.

Whereas, the default in payment for a single day of the interest or principal of bonds or notes issued by any county, township, school district, municipal corporation or taxing district results not only in discredit to the obligor but is often interpreted by bondholders and investors as a reflection upon the credit of the State itself and all of its municipalities and political subdivisions; and

Preamble: default or delay in making prompt payments by any county or municipality discredits obligor and interpreted as reflection on State and all parts.

Preamble: State supervision imperative as remedy.

Whereas, in order to remedy such conditions, it is imperative to provide State supervision of the means and methods for payment of such principal and interest promptly as the same fall due; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be known and may be cited as "The Public Securities Recording Act."

Date for reporting.

Officer charged with report.

Subdivisions and municipalities required to report obligations.

Details required.

Statement to contain name of board vested with taxing power for payment of such debts.

Reference to law authorizing debt.

Record by State auditor.

Further reports on debts heretofore reported not required.

Auditor to have list printed of bonds and notes reported.

And to mail printed lists to officers required to file reports.

Together with copy of act and statement of duty of officer.

Reports of debts hereafter authorized.

SEC. 2. On or before July first, one thousand nine hundred and twenty-seven, it shall be the duty of the clerk or secretary or other recording officer of each board in the State of North Carolina which shall theretofore have authorized the issuance of county, township, school district, taxing district or municipal bonds or notes, except as otherwise provided in section three of this act, to file with the State Auditor a statement giving the name and amount of such bonds or notes then outstanding, regardless of what may have been the time fixed for the payment thereof, and giving also their date, the times fixed for payment of principal and interest, the rate of interest, the place or places at which the principal and interest are payable, the denomination and the purpose of issuance. The statement shall also contain the name of the board in which is vested the authority and power to levy the taxes for the payment of the principal and interest of said bonds or notes, and a reference to the law under which said bonds or notes are issued. The State Auditor shall record the substance of such statements in a book or books to be provided for that purpose.

SEC. 3. In all cases in which such statements have heretofore been filed with the State Auditor, no further statements as to the same bonds or notes shall be required to be filed under this act; and in order to acquaint the officers required to file such statements with the facts as to previous filing, it shall be the duty of the State Auditor, not later than May first, nineteen hundred and twenty-seven, to cause to be printed a list or lists giving such description as he may deem necessary and sufficient of all bonds and notes which have been covered by statements filed prior to his printing of such lists, and to mail such printed list or lists, or such part thereof as the State Auditor may deem necessary and sufficient, to each officer required to file statements under section two of this act, together with a copy of this act and a statement of the duty of such officer under section two of this act.

SEC. 4. It shall be the duty of the recording officer of every governing body or board which shall hereafter authorize any bonds or notes of a county, township, school district, municipality or taxing district, regardless of what may be the time fixed

for the payment thereof, to file with the State Auditor a statement giving the name and amount of the bonds or notes so authorized, their date, the times fixed for payment of principal and interest, the rate of interest, the place or places at which the principal and interest will be payable, the denomination, and the purpose of issuance, and said statement shall also contain the name of the board in which is vested the authority and power to levy the taxes for the payment of the principal and interest of such bonds or notes, and a reference to the law under which such bonds or notes are to be issued, and shall recite that all proceedings of the governing body or board in authorizing such bonds or notes have been prior to such statement and then are correctly recorded in a bound book containing minutes and proceedings of such body or board. Such statement of bonds or notes maturing one year or less than one year after the date of such bonds or notes, shall be filed not later than thirty days after the delivery thereof for value, but if such bonds or notes have a maturity of more than one year from their date or have no fixed maturity, such statement shall be filed before any of such bonds or notes are delivered for value, and no such bonds or notes maturing after one year from their date or having no fixed maturity shall be valid until such statement shall have been filed. The State Auditor shall record the substance of such statements in a book or books to be provided for that purpose, and upon request of such recording officer shall issue certificate to the effect that the statement required by this act has been filed, and such certificate shall be conclusive evidence of the fact of filing in any action or dispute in relation to the validity of such bonds or notes. It shall be the further duty of such recording officer to make and keep in a permanent record book a complete record of all such bonds and notes as and when the same are issued, such record to contain at least the information herein required to be furnished by such recording officer to the State Auditor, whose duty it shall be to furnish to every such recording officer information and forms for such record, but it shall not be obligatory upon any such recording officer to use the forms so furnished if other forms be used by which the provisions of this section may be complied with.

SEC. 5. It shall be the duty of the State Auditor to prepare and furnish to all counties, townships, school districts, taxing districts and municipal corporations throughout the State blank forms upon which such statements may be made, and to keep the statements made pursuant to this law in proper file properly indexed.

SEC. 6. It shall be the further duty of the State Auditor to mail to the recording officer of each board having the power

Items to be reported.

Statement to give name of board vested with authority to levy tax.

Reference to law authorizing issue. And recite that proceedings authorizing debt have been properly recorded.

Time for filing statements.

Bonds or notes not valid until statement filed.

Record of statements.

Certificate of filing.

Certificate conclusive evidence of filing.

Permanent record of bonds and notes to be kept.

State auditor to furnish forms.

Use of other forms permitted.

State auditor to furnish forms for statement.

And to keep statements in proper file properly indexed.

Auditor to mail to taxing officers.

At least 30 days
before levy of
taxes.

Statement of
amount necessary
for payment of
interest and ma-
turing bonds.

Auditor to mail
notice to disburs-
ing officer of in-
debted localities of
impending pay-
ments 30 days
before maturity.
Notice to give
amount and place
of payment.
And reference to
obligation on
which payment is
required.

Actions or non-
actions of members
of boards consti-
tuting misde-
meanor.

Punishment.

Officer failing in
duty to pay obli-
gation.

Guilty of misde-
meanor.

Punishment.

Member of board
voting for diver-
sion of money
raised for payment
on any claim guilty
of misdemeanor.

to levy taxes for the payment of the principal or interest of the obligation as to which statements have been so filed, at least thirty days before the time for the levy of taxes in each year, a statement of the amount to be provided by taxation or otherwise for the payment of the interest accruing upon such bonds or notes within the following year and for the payment of the bonds then maturing.

SEC. 7. It shall be the further duty of the State Auditor to mail to the treasurer or other disbursing officer of every county, township, school district, municipality and taxing district as to which statements have been so filed, at least thirty days before each date upon which any installment of principal or interest of bonds or notes described in any such statement becomes payable, a statement of the amount of such payment to be made and the place of payment and a reference to the obligation upon which such payment is required.

SEC. 8. If any board whose duty it shall be to provide for the payment by taxation, or otherwise, of the principal or interest of any such bonds or notes mentioned in sections two and four of this act shall fail or refuse to make provision for such payment by the levy of such taxes as are authorized to be levied therefor, or otherwise, at or before the time provided for such tax levy, or to make other legal provision for payment, any member thereof who shall be present at the time for such levy or provision who shall not have voted in favor thereof, or who shall not have caused his request that such tax levy or provision be made to be recorded in the minutes of the meeting, shall be guilty of a misdemeanor and shall be fined not more than one thousand (\$1,000.00) dollars or imprisoned not longer than one (1) year, or both, in the discretion of the court.

SEC. 9. If any officer whose duty it shall be to pay any of such principal or interest or to remit for such payment to the promised place for the payment thereof shall have funds for such payment at his disposal but shall fail or refuse so to do in sufficient time and in sufficient amount for such payment, whether or not such payment or remission for payment shall have been ordered or forbidden by any board or officer, the officer so failing or refusing shall be guilty of a misdemeanor and shall be fined not more than five hundred (\$500.00) dollars or imprisoned not longer than six (6) months, or both, in the discretion of the court.

SEC. 10. Any member of any board who shall knowingly vote for any appropriation of money raised by taxation or otherwise for the payment of the interest and principal or sinking fund of any such bonds or notes to any other purpose until all of such principal and interest shall have been paid.

and any disbursing officer who shall knowingly pay out any of such money for any other purpose than the payment of such principal and interest until all of such interest and principal shall have been paid, whether or not such payment shall have been ordered or forbidden by any board or officer shall be guilty of a felony and be fined not more than five thousand (\$5,000.00) dollars or imprisoned not more than five (5) years, or both, in the discretion of the court.

SEC. 11. If any officer whose duty it shall be to file any statement required by section two of this act shall fail or refuse to file such statement by July the first, nineteen hundred and twenty-seven, or if any officer whose duty it shall be to file any statement required by section four of this act or to make and keep any record required by this act shall fail or refuse to file such statement or to make and keep such record within the time prescribed therefor by this act, the officer so failing or refusing shall be guilty of a misdemeanor and shall be fined not more than five hundred (\$500.00) dollars or imprisoned not longer than six (6) months, or both, in the discretion of the court.

Sec. 12. If any officer of whom duties are required by this act, shall knowingly make or certify any false statement in any certificate or statement required by this act, he shall be guilty of a misdemeanor and shall be fined not more than one thousand (\$1,000.00) dollars or imprisoned not longer than one (1) year, or both, in the discretion of the court.

SEC. 13. If the State Auditor or any officer or any member of a board upon whom duties are imposed by this act, shall violate the same or any part thereof, or shall fail to comply with the same or any part thereof, such State Auditor, officer or member, in addition to the pains and penalties herein above provided as to such officer or member, shall forfeit and pay to the State of North Carolina for the benefit of the School Fund of the State the amount of two hundred (\$200.00) dollars for each such violation or failure, to be recoverable by suit. If the State Auditor shall have knowledge of any such violation or failure on the part of any such officer or member, or if the same shall be brought to his attention, it shall be the duty of the State Auditor to bring the same to the attention of the solicitor of the proper district. It shall be the duty of such solicitors to prosecute the State Auditor or any such officer or member within his district. If any solicitor shall fail so to prosecute, the Attorney-General shall prosecute.

SEC. 14. The statements which the State Auditor is herein required to mail under sections five and six and seven of this act shall be accompanied by statements of the provisions of this

Disbursing officer diverting money provided for payment of specified claim guilty of felony.

Punishment.

Failure of officer to file statement in apt time.

And officer refusing or failing to make and keep record.

Guilty of misdemeanor.

Punishment.

Officer making false statement.

Guilty of misdemeanor.

Punishment.

State auditor or any officer or any member upon whom duties are imposed by this act failing to comply with act.

In addition to penalties provided in this act.

Shall forfeit and pay to State school fund \$200. Penalty recoverable by suit.

State auditor to report violation or failure to solicitor.

Solicitor to prosecute.

Attorney-general to prosecute if solicitor fail.

Statements mailed by auditor to be accompanied by statements of penalties of forfeitures of misdemeanor and felonies.

act as to penalties and forfeitures and misdemeanors and felonies.

General repealing clause.

Act specifically repealed.

Acts not revived.

SEC. 15. All laws or parts of laws in conflict herewith are hereby repealed and especially chapter 100, Public Laws of 1925, but such repeal shall not have the effect of reviving chapter 1, Public Laws of 1921, extra session, or chapter 123, Public Laws of 1923.

SEC. 16. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 215

AN ACT TO AMEND SECTION SEVENTEEN HUNDRED AND NINETY-ONE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA REDUCING THE PRESENT WORTH OF ANNUITIES.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section seventeen hundred and ninety-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the word "year" and before the word "may" in next to the last line of said section the following words "computed at four and one-half per cent."

Basis of computation.

Repealing clause.

SEC. 2. This bill shall apply only to estates hereafter created.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 216

AN ACT TO AMEND SECTION THREE OF ARTICLE FIVE OF THE CONSTITUTION SO AS TO AUTHORIZE THE CLASSIFICATION OF INTANGIBLE PERSONAL PROPERTY, AND TO REPEAL SECTION NINE OF ARTICLE SEVEN OF THE CONSTITUTION.

The General Assembly of North Carolina do enact:

Section three of article five amended.

Property to be taxed at true value in money.

Rate on property and tangible personal property uniform.

SECTION 1. That section three of article five (V) of the Constitution of North Carolina be amended to read as follows:

"Section three; *taxes to be levied:* Laws shall be passed taxing all real and personal property, including moneys, bonds, notes, investments in stock, and all other choses in action, according to their true value in money. The rate of taxation on real property and tangible personal property shall be uniform within the territorial limits of the authority levying the tax,

but intangible personal property may be classified by the General Assembly, which shall prescribe a uniform rate of tax throughout the State for each class.

"The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, that the rate of tax on incomes shall not in any case exceed six per cent (6%) and there shall be allowed against the income the following exemptions, to-wit: for a married man with a wife living with him, or for a widow or widower having a minor child or children, natural or adopted, not less than (\$2,000) two thousand dollars; for all other persons, not less than one thousand dollars (\$1,000), and there may be allowed other deductions (not including living expenses), so that only net incomes are taxed."

SEC. 2. That article seven (VII) of the Constitution of North Carolina be amended by striking therefrom section nine.

SEC. 3. That these amendments shall be submitted at the next general election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the law regulating general elections in this State.

SEC. 4. That the electors favoring the adoption of said amendments shall vote ballots on which shall be printed or written the words, "For amendments to Constitution of North Carolina authorizing classification of intangible personal property;" and those opposed shall vote ballots on which shall be printed or written the words "Against amendments to Constitution of North Carolina authorizing classification of intangible personal property."

SEC. 5. Said election shall be held and the vote returned, compared, counted, and canvassed, and the result announced under the same rules and regulations as provided by the laws governing general elections; and if the majority of the votes cast be in favor of the amendments, it shall be the duty of the Governor of the State to certify said amendments under the seal of the State to the Secretary of State, who shall enroll the said amendments so certified among the permanent records of his office.

SEC. 6. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

Intangible may be classified.

Tax rate uniform throughout State.

General assembly may also tax

trades, professions, franchises and

incomes. Proviso: limitation of tax rate on incomes.

Exemptions.

Married man with a wife living with him.

Or widow or widower having minor children.

All other persons.

Other deductions may be allowed.

Only net incomes to be taxed.

Article seven amended.

Section nine stricken out.

Amendments submitted to next

general election.

Law governing election.

Ballots.

Law governing election, return of vote and canvass of returns.

Governor to certify amendments to secretary of state.

Secretary of state to enroll amendments.

Repealing clause.

CHAPTER 217

AN ACT TO AMEND SECTIONS 6109, 6110, 7663, 5168, 6803, 6273, 7311, 7312 AND 7533 OF THE CONSOLIDATED STATUTES RELATING TO PRINTING BY STATE DEPARTMENTS.

The General Assembly of North Carolina do enact:

Section amended.

Captions stricken out.

Section repealed.
(Publication of captions.)

Section amended.

Copies of public laws for distribution to justices.

Proviso: no copies of public-local and private laws for justices of the peace.

Section amended.
Distribution of laws to officers of State guard stricken out.

Section amended.

Commissioner to report to general assembly through governor.

Section amended.

Commissioner to collect information.

Section amended.

SECTION 1. That section six thousand one hundred and nine of the Consolidated Statutes be amended by striking out the words "and captions" in line four thereof and inserting the word "and" after the word "indexes" in said line.

SEC. 2. That section six thousand one hundred and ten of the Consolidated Statutes be and the same is hereby repealed.

SEC. 3. That section seven thousand six hundred and sixty-three of the Consolidated Statutes be amended by striking out the last clause of said section, beginning with the words "to the several" in line twenty thereof and substituting in lieu thereof the following: "To the clerks of the Superior Court of the several counties of the State for distribution among such justices of the peace as said clerk may deem advisable, the number of copies to be furnished in the respective counties being as follows: 'Five copies in each county with a population under ten thousand according to the last Federal census, fifteen copies for each county with a population of more than ten thousand and less than thirty thousand, and twenty copies for each county with a population over thirty-five thousand: *Provided, however,* that no copies of the public-local and private laws shall be distributed to clerks of the Superior Court for the justices of the peace of the county'."

SEC. 4. That section six thousand eight hundred and three of the Consolidated Statutes be amended by striking out the sentence thereof, beginning with the word "he" in line twelve and ending with the word "officer" in line sixteen.

SEC. 5. That section six thousand two hundred and seventy-three of the Consolidated Statutes by striking out the first sentence of said section and substituting in lieu thereof the following: "The commissioners shall biennially submit to the General Assembly, thereof the Governor, a report of his official acts."

SEC. 6. That section seven thousand three hundred and eleven of the Consolidated Statutes be amended to read as follows: "The commissioners shall collect such information and statistics as he may deem advisable in connection with the work of his department."

SEC. 7. That section seven thousand three hundred and twelve of the Consolidated Statutes be amended to read as follows: "The commissioners shall make a full report to the

Governor as other State officers are required to do, embodying therein such recommendations as he may deem calculated to promote the efficiency.

Commissioner to make full report embodying recommendations.

SEC. 8. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 9. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 218

AN ACT FOR DISTRIBUTION OF SUPREME COURT REPORTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Secretary of State is hereby authorized and directed to furnish to the law library at Duke University and the law library at Wake Forest College, each, three complete sets of the Supreme Court reports and Consolidated Statutes; also such volumes as may be necessary to complete three other broken sets of North Carolina reports now on hand in said schools. The volumes necessary to complete the broken sets aforesaid to be furnished upon lists presented by the deans of the respective schools.

Reports to be furnished to law libraries and Duke University.

Also consolidated statutes.

Reports to complete three broken sets.

Lists of missing volumes to be furnished.

SEC. 2. This act shall be in force from and after ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 219

AN ACT TO ESTABLISH THE INDUSTRIAL FARM COLONY FOR WOMEN.

The General Assembly of North Carolina do enact:

SECTION 1. That a State institution for women, to be known as the Industrial Farm Colony for Women, is hereby established.

Name and establishment.

SEC. 2. That the State Industrial Farm for Women shall be under the management of a board of five directors, who shall be appointed by the Governor. At least two members of the board shall be women. Immediately upon the passage of this act the Governor shall appoint five directors for four years each, and their successors shall be appointed for terms of four years each, except that any person chosen to fill a vacancy shall be appointed only for the unexpired term of the person whom he shall succeed. The directors shall receive no compensation for

Management.

Directors to be appointed by governor.

Two members to be women.

Governor to appoint immediately.

Term of office.

Term of office of successors.

Vacancies filled for unexpired term.

Directors to be paid expenses.

their services, but shall be paid their necessary expenses incurred while engaged in the performance of their official duties.

The board shall hold an organization meeting within thirty days after appointment and shall elect from among its members a president, secretary and treasurer. The treasurer shall before receiving any funds, make a good and sufficient bond payable to the State of North Carolina in such sum as may be named by the Governor and approved by the State Treasurer.

SEC. 3. That the board of directors is authorized to use for the purpose of said institution, any site already owned by the State, when approved by the Governor and Council of State. Such land shall be located in a healthful section of the State and shall have natural drainage and adequate natural water supply. It shall also include woodland and arable land to the end that, as far as practicable, the food for the inmates may be produced on such land. The farm must also be accessible by rail or road to all sections of the State.

SEC. 4. That the directors shall cause to be prepared plans and specifications for remodeling or erecting on such site necessary buildings for a suitable plant for the institution. The directors shall furnish and equip the same ready for use. Contracts shall be made by the directors and those calling for an expenditure of over five hundred dollars shall be duly advertised and competitive bids received thereon, but whenever possible convict labor shall be used, the compensation for such to be agreed upon by the directors and Superintendent of the State Prison. When such buildings have been prepared and equipped, and the necessary staff of officers has been organized, the directors shall make announcement that the institution is ready for the reception of inmates.

SEC. 5. That the directors shall have control of the institution; determine the policy of the same and make necessary rules for the discipline, instruction, mental and physical examination and treatment of the inmates and for the labor of the inmates; cause to be kept proper records, including those of inmates; hold regular meetings, at least quarterly, at said institution and audit the accounts of the superintendent quarterly. They shall report biennially to the Governor the general and financial condition of said institution, with such recommendations as they desire to make.

SEC. 6. That the directors shall appoint and remove at their discretion, a superintendent of said institution who shall be a woman of liberal education and special training and who has had experience in institutional management or social work, not of their number, and who, before entering upon the duties of her office, shall be sworn to a faithful performance of her duties.

Meeting for organization.

Organization.

Treasurer to give Bond.

Site.

Located in healthful section.

Drainage and water supply.
Woodland and arable land.
Accessibility.

Plans and specifications for buildings.

Directors to furnish and equip buildings.

Contracts awarded after advertisement and on competitive bids.
Use of convict labor.
Agreement for compensation.

Announcement of opening of institution.

Authority of directors. Control of institution and of policy.
Rules for discipline, instruction, mental and physical examination, and treatment and labor of inmates.
Records, Regular meetings.
Audits.
Biennial reports and recommendations.

Power to appoint and remove superintendent.

Qualifications for superintendent.

Not a director.

Superintendent to be sworn.

The superintendent shall receive such compensation as shall be fixed by the directors and shall reside at said institution.

SEC. 7. That the superintendent shall manage such institution and have control over the inmates thereof, and shall make rules and regulations for the administration of said institution, subject to the approval of the board of directors. The superintendent shall, also, subject to the approval of the board of directors, determine the number, select, appoint and assign duties of all subordinate officers of said institution, who shall be women, as far as practicable, and shall be sworn to a faithful performance of their duties. As soon as the size of the institution demands it, a resident woman physician shall be employed. The superintendent may remove any officer appointed by her.

SEC. 8. That women sixteen years of age and older belonging to the following classes and who are not eligible for admission to Samarcand may be committed by any court of competent jurisdiction to said institution, and not otherwise; persons convicted of, or who plead guilty to the commission of misdemeanors, including prostitution, habitual drunkenness, drug-using, disorderly conduct. The board of directors may in its discretion receive and detain as an inmate of the institution any woman or girl, not otherwise provided for, who may be sentenced by any court of the United States within this State. Immediately upon commitment, a careful physical and mental examination by a competent physician and a psychologist shall be made of each person committed. The court imposing sentence upon offenders of either class shall not fix the term of such commitment except as hereinafter provided. Commitment to said institution shall be made within one week after sentence is imposed, by the sheriff when sentenced by the Superior Court, and by a police officer when sentence is imposed by any city, town or inferior court, but no offender shall be committed to such institution without being accompanied by a woman in addition to the officer. The expenses of such commitment shall be paid the same as commitments to other penal institutions in the State. The trial court shall cause a record of the case to be sent with the commitment papers on blanks furnished by the institution. The duration of such commitment, including the time spent on parole, shall not exceed three years, except where the maximum term specified by law for the crime for which the offender was sentenced shall exceed that period, in which event such maximum term shall be the limit of detention under the provisions of this act, and in such cases it shall be the duty of the trial court to specify the maximum term for which the offender may be held under such commitment.

Compensation.
Residence.

Management of institution.
Control of inmates.
Rules and regulations for administration.

Subordinate officers.

Subordinates to be women as far as practicable.
Subordinates to be sworn.
Resident physician.
Superintendent may remove officers.

Women subject to commitment to institution.

Misdemeanors justifying commitment.

Reception of inmates from federal courts.

Physical and mental examination by competent physician and psychologist.
Term of commitment not fixed.
Commitment by officer within one week after sentence.

Offender to be accompanied by woman as well as officer.

Payment of expense of commitment.

Record of case to be sent with commitment.

Limit of duration of commitment.
Exception.

Maximum time to be specified in commitment.

Parole may be granted.

Conditions of parole.

Equipment and allowances on parole.

Directors may establish rules for discharge or recommendation for parole.

Custody control of inmates on parole.

Subject to recall.

Penalty for violation of parole.

Request of authorities sufficient warrant to officers for return of paroled inmate.

Officers to arrest and hold paroled inmate on request.

Pay of officers.

Return of escaped inmate.

Punishment for aiding or abetting escape.

SEC. 9. That any inmate of the institution may, upon recommendation of the board of directors to the Governor, be allowed to go on parole under the following conditions: That she is in good physical condition, has ability to earn an honest living, has a satisfactory institutional record, based on the merit system, and a proper home to which she may go, or that suitable employment has been secured in advance. Each person paroled or discharged from said institution shall be given, if the superintendent deems it best, suitable clothing, transportation expenses and a sum of money not exceeding thirty dollars. Authority is conferred on said board of directors to establish such rules and regulations as it may deem necessary, setting forth the conditions upon which inmates may be discharged or recommended for parole, and to enforce such rules and regulations.

SEC. 10. That while upon parole, each inmate of said institution shall remain in the legal custody and under the control of the board of directors, and subject at any time to be taken to said institution for any reason that shall seem sufficient to said board. Whenever any paroled inmate of said institution shall violate her parole and be returned to the institution, she may be required to serve the unexpired term of her maximum sentence, including the time she was out on parole or any part thereof, in the discretion of the board of directors, or she may be paroled again if said board of directors shall so recommend. The request of said board of directors or of any person authorized by the rules of said board, shall be sufficient warrant to authorize any officer of said institution or any officer authorized by law to serve criminal process within this State, to return any inmate on parole into actual custody; and it shall be the duty of police officers, constables and sheriffs to arrest and hold any paroled inmate when so requested, without any written warrant, and for the performance of such duty, the officer performing the same, except officers of said institution, shall be paid by the board of directors of said institution out of the institution funds such reasonable compensation as is provided by law for similar services in other cases.

SEC. 11. That if any inmate shall escape from said institution or from any keeper or officer having her in charge or from her place of work while engaged in working outside the walls of said institution, she shall be returned to said institution when arrested, and may be disciplined in such manner as the board of directors may determine. Any person who shall advise, induce, aid or abet any woman committed to the State Industrial Farm or to the charge or guardianship of the directors of said institution to escape from said farm, or from the custody of any person to whom such women shall have been entrusted by said directors or by their authority, shall be fined not more than five

hundred dollars or imprisoned not more than one year, and any woman who shall have so escaped may, whether the limit of her original sentence shall have expired or not, be arrested and detained without warrant, by any officer authorized to serve criminal process, for a reasonable time to enable the superintendent or a director of said farm, or a person authorized in writing by the superintendent of said farm or said directors and provided with the mittimus by which such woman was committed, or with a certified copy thereof, to take such woman for the purpose of returning her to said institution, and the officer arresting her shall be paid by the State a reasonable compensation for her arrest and keeping. Any woman lawfully committed to said institution who shall escape therefrom may be imprisoned in said institution for not more than one year from the expiration of the term for which she was originally committed. Prosecutions under this act may be instituted in any county in which such woman may be arrested.

SEC. 12. That if it shall appear to said board of directors, that any inmate on parole, although not having completed her maximum term, has maintained a satisfactory parole record, and will continue to lead an orderly life if discharged, said board may recommend to the Governor that such inmate be discharged from said institution.

SEC. 13. The board of directors, in making rules and regulations for the government of said institution, shall make provision for a system of general and industrial training, including useful trades and home economics, and for proper recreation facilities.

SEC. 14. In order to provide funds for the purposes of this act the State Treasurer is hereby authorized and directed at the request of the board of directors to be appointed hereunder and by and with the consent of the Governor and Council of State, to issue and sell not exceeding sixty thousand dollars (\$60,000) in bonds of the State, properly designated and bearing such date or dates and such rate or rates of interest not exceeding five (5%) per cent per annum, payable semi-annually, as may be fixed by the Governor and Council of State, all of which bonds shall mature at one date in the year nineteen hundred and sixty-seven.

SEC. 15. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act.

Arrest and detention of escaped inmate.

Pay of officer making arrest.

Punishment for escape.

Place for institution of prosecution.

Recommendation for discharge on satisfactory parole record.

General and industrial training, including useful trades and home economics, Recreation facilities.

Funds to be provided by bond issues.

Limit of amount.

Date.

Interest.

Maturity.

Interest coupons.

Bonds subject to registration.

Execution.

Form and denomination.

Advertisement for
sale of bonds.

SEC. 16. That before selling the bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem most effectual to secure the best price. He is authorized to accept bids for the entire amount of said bonds, or any portion thereof, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein authorized in such manner as in his judgment will produce the best price, but not for less than par and accrued interest.

Preference of
purchase to
citizens.

Sale below par
forbidden.

Special fund.

SEC. 17. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds, the issuance of which has been anticipated by such bond anticipation notes), shall be placed by the Treasurer in a special fund to be designated "Farm Colony Building Fund 1927" and be disbursed only for the purposes of this act upon warrants drawn by the State Auditor.

Designation of
fund.
Exclusive
appropriation.

Power to borrow
money on notes.

SEC. 18. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

For anticipating
sale of bonds.

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the Treasurer shall deem it advisable to postpone the issuance of such bonds.

For payment of
interest or prin-
cipal of bonds.

(b) For the payment of interest upon or principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest or principal as they respectively fall due.

Renewal of notes.

(c) For the renewal of any loan evidenced by notes herein authorized.

Funds used in pay-
ment of notes.

SEC. 19. Funds derived from the sale of bonds shall be used in the payment of any bond anticipation notes that may have been issued in anticipation of the sale of such bonds and any renewal of such notes, and funds provided by the General Assembly for the payment of interest and/or principal of such bonds shall be used in paying the interest and/or principal of any notes or renewals thereof, the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Sums provided for
payments on bonds
used in paying
notes.

Coupons on notes.

Full faith, credit
and taxing power
of State pledged.

SEC. 20. That the full faith, credit, and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

SEC. 21. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Coupons receivable for taxes and other claims of State

SEC. 22. That all of the said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income; nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Exemption from taxation.

SEC. 23. That it shall be lawful for all executors, administrators, guardians, and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds or notes.

Lawful investment for trust funds.

SEC. 24. That for the retirement of the principal of said bonds at maturity a sinking fund is hereby created, into which fund the State Treasurer shall pay during each fiscal year, beginning with the year ending June thirtieth, one thousand nine hundred and twenty-nine, from any funds not heretofore pledged or appropriated, an amount equal to one (1%) per cent of the face value of the bonds theretofore issued under this act.

Sinking fund created.

Beginning.

Amount of annual payments to sinking fund.

SEC. 25. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 220

AN ACT TO AMEND SENATE BILL 175 AND HOUSE BILL 1271 REGULATING THE OPERATION OF VEHICLES ON HIGHWAYS, ETC.

The General Assembly of North Carolina do enact:

SECTION 1. Amend subsection (a) section forty-one of Senate Bill No. 175 and House Bill No. 1271, regulating the operation of vehicles on highways, etc., by adding at the end of said subsection (a) the following: "*Provided*, the Corporation Commission with the approval of Highway Commission may, in the exercise of its discretion, permit any person, firm or corporation drawing vehicles or trailers, in connection with the transportation of freight and express under license heretofore issued to continue to operate such motor vehicles with vehicles or trailers on the highways now used for such purpose, on the condition that no motor vehicle shall be driven upon such highways drawing or having attached thereto more than three vehicles or

Subsection, section and act amended.

Proviso: corporation commission may license trains of trailers.

Extreme length

Trailer to track
with drawing
vehicle.

Repealed.

trailers, which when coupled together shall not exceed a total, in length, of eighty-five feet and no trailer shall be operated in connection with any motor vehicle unless the trailer is so equipped that it shall not "snake," but will track with the motor vehicles drawing the same.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 221

AN ACT TO AMEND PARTS 3 AND 4, ARTICLE 14, CHAPTER 131, CONSOLIDATED STATUTES, RELATING TO TAX DEEDS AND FORECLOSURE OF CERTIFICATES OF SALE.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section 8006 of the Consolidated Statutes, volume two, article 14, be and the same is hereby amended so as to hereafter read as follows:

Section as
amended.
Personal property
to be levied on
and sold before
resort had to
real estate.

"8006. *Personality first exhausted.* The personal property of the taxpayer shall be levied upon and shall be sold for the satisfaction of his taxes before resorting to his real estate, if sufficient personalty subject to levy and sale can be found in the county of the sheriff having the tax list in hand: *Provided*, it shall be incumbent upon the taxpayer, mortgagee or other lien holder on taxpayer's realty, if said mortgagee or other lien holder has notified the sheriff that he holds such mortgage or other lien, to point out to the sheriff personalty out of which the taxes may be made or else such taxpayer shall forfeit his rights under this section and his real estate shall be subject to the lien for taxes as if no other property had been listed by him."

Proviso: personal
property to be
pointed out.

Forfeit of rights
for failure.

SEC. 2. That section 8013, of the Consolidated Statutes, volume two, article 14, be and the same is hereby repealed.

Section repealed.

Sections repealed.

SEC. 3. That sections 8028, 8029, 8030, 8031, 8032, 8033, 8034, 8035, 8036 and 8037, being all of the sections of part 3 and part 4, article 14, chapter 131, Consolidated Statutes, be and the same are hereby repealed.

Sections substi-
tuted.

SEC. 4. That the following sections be and the same are hereby substituted for and in the place of the sections referred to in section 3 of this act; the same to be designated as herein provided:

Purchaser at tax
sale to have right
of foreclosure by
civil action.

"8028. *Remedy of holder of certificates of sale.* Every county, person, firm or corporation, private or municipal, who

has purchased any lands or interest in the same at any tax sale, as evidenced by sheriff's certificate of sale, or becomes a holder of any sheriff's certificate of sale referred to in section 8024, Consolidated Statutes, shall have the right of foreclosure of said certificate of sale by civil action and this shall constitute his sole right and only remedy to foreclose the same.

Sale right and only remedy.

PART 4.

"8035. *Adjustment on sale by mistake.* When by mistake or wrongful act of the sheriff real estate has been sold on which no tax was due at the time, or whenever land is sold in consequence of error in describing said land in the tax receipt, the county or other municipal corporation, shall reimburse the purchaser by paying to him the amount of principal and costs by him expended in such purchase, with interest thereon at six per centum per annum; and the sheriff shall be liable to the county, or other municipal corporation, upon his tax bond, for all amounts so expended by it, or the purchaser and assigns may recover such amount and interest directly from the sheriff in an action upon his tax bond. But the sheriff and his sureties in all such cases as are provided for in this section shall be liable only for the wrongful acts of the sheriff and his deputies. Any amount paid by the county under this section for State taxes shall, on proper certificate from the chairman of the board of county commissioners, be allowed by the auditor and paid by the State Treasurer.

Purchaser reimbursed by county or municipality if sale be made by mistake.

Liability of sheriff on bond.

Recovery from sheriff by action on bond.

Sheriff and sureties liable only for wrongful act.

Payment of State tax to be allowed.

"8036. *Lien of purchaser.* The purchaser at a sale for taxes, and his heirs and assigns, shall have a lien on the real estate by him purchased at such sale for the amount of the purchase money paid and all interest, penalties, costs and charges allowed him by law; and if, after his purchase, he pays any taxes or assessments levied upon or which constitute an encumbrance upon such real estate, whether assessed before or after such purchase, he shall have a lien for all sums so paid out and for all interest, penalties, costs and charges allowed him by law.

Lien of purchaser.

Lien for payment of taxes after purchase.

"8037. *Purchaser shall foreclose.* Every holder of a sheriff's certificate of sale of real estate for taxes shall have the right of lien against all real estate described in the certificate as in case of mortgage, and shall be subrogated to the rights of the State and of the county, or other municipal corporation, for the taxes for which such real estate was sold, and shall be entitled to a judgment for the sale of such real estate for the satisfaction of whatever sums may be due to him upon such certificate of sale and for any other amounts expended by him upon any other such certificate of sale of such real estate, or for taxes or assessments paid which were a lien upon such real estate, whether paid prior or subsequent to the acquisition of such cer-

Holder of sheriff's certificate to have lien as of mortgage.

Subrogated to rights of State, county or municipality.

Entitled to judgment for sale.

Relief afforded in action as for foreclosure of mortgage.
Rules governing action.

Parties to suit.

Advertisement for persons claiming interest to appear and defend claim.

Details of notice.

Publication of action.
Service of process.

Claims set out separately in complaint.

Description sufficient to support lien.

Description sufficient in fact and in law set out.

Judge may order survey of real estate.

Time within which action must be brought.

Certificate of sale to bear interest.

Interest rate.

Rate if action not instituted within eighteen months.

tificate of sale. Such relief shall be afforded only in an action in the nature of an action to foreclose a mortgage, which action must be commenced as herein provided. Such action shall be governed in all respects as near as may be, by the rules governing actions to foreclose a mortgage. Any one who has paid taxes on the subject-matter of the action, or who holds a certificate of sale, or claims any other interest in said lands, shall be made a party if his lien, interest or claim is disclosed by the records at the time of the filing of the complaint in said action, and his rights enforced therein.

"Advertisement shall be ordered in said action, giving notice to all other persons claiming any interest in the subject-matter of the action, to appear and defend their claim. Said notice shall describe the nature of the action and shall require such persons to set up their claim in said action upon pain of being forever barred and foreclosed of the same; and said notice shall be published as in cases of publication of summons. Service of process in such actions shall be governed by the same rules as service of other process.

"In the complaint filed in such action each certificate of sale held by the plaintiff and each sum expended by him for taxes or assessments on such real estate, or claimed by him as a lien on same, shall be set out separately. The description set out in the tax sale certificate shall be sufficient to support the lien and certificate of sale and the court shall require a description which is in fact and in law sufficient description of the real estate to be set out in the published notice, if any, as above provided, and in the interlocutory judgment of sale and in the final judgment of confirmation and to the end that such description may be obtained, the resident or presiding judge may order a survey of said real estate, if in his opinion a survey is necessary.

"Every county, or political subdivision of the State which is now, or may hereafter become, the holder by purchase at sheriff's sale of land for taxes of any certificate of sale, shall bring action to foreclose the same within eighteen months from the date of the certificate.

"The certificate of sale shall bear interest at the rate of 20 per centum per annum on the entire amount of taxes and sheriff's cost, for a period of twelve months from the date of sale and thereafter shall bear interest at the rate of 10 per centum per annum until paid, or until the final judgment of confirmation is rendered, but every holder of a certificate other than county, municipal corporation or other political subdivision, shall, in case said action is not instituted within eighteen months from the date of the first certificate of sale, only receive after the expiration of eighteen months on all amounts expended on,

or in connection with, said purchase interest at the rate of 6 per centum per annum. In any action to foreclose the cost shall be taxed as in other civil actions and shall include an allowance for the commissioner appointed to make the sale, which shall not be more than 5 per centum of the amount at which the land is sold and one reasonable attorney's fee for plaintiff.

"All certificates of sale evidencing purchases by counties shall immediately, upon being allowed as a credit in the settlement with the sheriff of the county, be delivered to the county accountant, county auditor, or other officer, specifically designated by the board of county commissioners, or other governing board of the county, except sheriff or tax collecting officer, and it shall be the duty of the officer, or such officer designated, to collect the same. In making the collection he shall collect interest at the rate provided in this chapter, which shall not be remitted either by said officer or the governing board of the county, or other political subdivision. If, at the end of fourteen months from the date of the certificate of sale, full collection of the tax, interest and cost has not been made, such officer shall proceed to foreclose the certificate of sale under the provisions of this article, and said action shall be instituted within eighteen months from the date of the certificate of sale. Such officer shall call upon the county attorney to conduct the action to foreclose the certificate of sale and it shall be his duty to prosecute said action as vigorously as may be necessary to obtain early final action. After the institution of the action by counties or municipalities, the taxpayer shall have no right of redemption except upon the payment of the full tax, interest and other sums, and all cost and allowances, provided that the institution of the action to foreclose, shall not affect the rate of interest to be collected and the governing board of the county, or municipality, shall have no authority to remit or reduce the interest due under the certificate of sale, or otherwise interfere with the action to foreclose. No action to foreclose a certificate of sale shall be instituted after the expiration of three years from the date of same.

"8037a. Any officer required by this act to collect certificates of sale, or foreclose the same, or designated by the governing board of any county to perform said duties, who shall neglect his duties with respect thereto, shall upon conviction be guilty of a misdemeanor and subject to such fine or imprisonment as may be imposed by the court in its discretion and, in addition thereto, shall be liable for any loss resulting from his negligence."

SEC. 5. The provisions of this act shall not apply to certificates of sale of land for taxes made prior to May first, one thousand nine hundred and twenty-seven, until May first, one thousand nine hundred and twenty-eight, and then only to such

Costs taxed as in other actions.
Allowances included.

Certificates evidencing purchases by counties delivered to officer other than sheriff.

Duty to collect.

Interest to be collected.
Interest not to be remitted.

Time for foreclosure of certificate.

Action instituted within eighteen months.

County attorney to conduct action.

County attorney to prosecute vigorously.

Right of redemption after suit brought.

Proviso; institution of action not to affect interest rate.

No authority to remit or reduce interest.

Action not instituted after three years.

Neglect of duty by officer misdemeanor.

Punishment.

Liability for loss.

Application of act.

certificates of sale dated prior to May first, one thousand nine hundred and twenty-seven, as have not been the basis of sheriff's deeds executed prior to May first, one thousand nine hundred and twenty-eight.

Repealing clause.

SEC. 6. All laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 222

AN ACT TO AMEND SECTION 75 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section seventy-five of the Consolidated Statutes be amended by adding thereto, the following:

Petition for power to mortgage estate.

"In lieu of renting said property or borrowing on the general credit of the estate, as hereinbefore authorized, the said executor, or administrator, may apply by petition, verified by oath, to the Superior Court, showing that the interest of the beneficiaries of the estate, for which he is executor or administrator, would be materially promoted by mortgaging said estate, in whole or in part to secure funds to be used for the benefit of said estate, setting out the application to be made of the proceeds of said loan and if all or a part of its creditors have agreed to accept an amount less than the full amount of their debt that fact shall appear, which proceeding shall be conducted as in other cases of special proceedings; and the truth of the matter alleged in the petition having been ascertained by satisfactory proof, a decree may thereupon be made that a mortgage be made by such executor, or administrator, in his representative capacity, in such way and on such terms as may be most advantageous to the interest of said estate; but no mortgage shall be made until approved by the judge of the court, nor shall the same be valid unless the order or decree therefor is confirmed and directed by the judge and the proceeds of the mortgage shall be exclusively applied and secured to such purposes and on such trusts as the judge shall specify: *Provided*, the proceeds from said sale shall be used exclusively for the discharge of all existing creditors, except such as shall file a writing in said cause agreeing to other terms set out in said writing."

Particulars to be set out in petition.

If creditors have agreed to accept less than face of debt that fact must appear.

Proceeding.
Proof of matters alleged given.

Decree authorizing mortgage.

Mortgage not made until approved by judge. Nor valid unless directed by judge. Exclusive use of proceeds of mortgage. Proviso: use of proceeds for discharge of existing creditors. Except such as agree in writing to other terms.

Term of mortgage.

"Mortgage" to include "deeds of trust."

The said executor or administrator shall not mortgage the property of said estate for a term of years in excess of the term fixed by the court in its decree. The word "mortgage" wherever used herein, shall be construed to include "deeds of trust."

SEC. 2. All laws in conflict herewith are hereby repealed.

Repealing

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 223

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO PROVIDE FOR FERRIES CONNECTING THE STATE HIGHWAY SYSTEM.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Commission be, and it is hereby, vested with authority to provide for the establishment and maintenance of ferries connecting the parts of the State Highway System, whenever in its discretion the public good may so require, and to prescribe and collect such tolls therefor as may, in the discretion of the Commission, be expedient.

State highway commission to establish and maintain ferries.

To prescribe and collect tolls.

SEC. 2. To accomplish the purpose of this act said State Highway Commission is authorized to acquire, own, lease, charter or otherwise control all necessary vessels, boats, terminals or other facilities required for the proper operation of such ferries or to enter into contracts with persons, firms or corporations for the operation thereof and to pay therefor such reasonable sums as may in the opinion of said Commission represent the fair value of the public service rendered.

Power to acquire vessels.

Or to contract for operation.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 224

AN ACT TO CARE FOR THE CONFEDERATE CEMETERY AT RALEIGH.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of directors of the State's Prison be and they are hereby authorized and directed to furnish at such time, or times as may be convenient to the Superintendent of the State's Prison, such prisoner's labor as may be available, to properly care for the Confederate Cemetery situated in the City of Raleigh, such services to be rendered by the State's prisoners without compensation.

Directors of State's prison to furnish labor.

Services to be rendered without pay.

Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 225

AN ACT TO PROVIDE FOR THE REMOVAL OF TRUSTEES OF INSTITUTIONS SUPPORTED BY STATE APPROPRIATIONS.

The General Assembly of North Carolina do enact:

Place vacated for failure to attend meetings.

Extent of failure.

Vacancy to be filled.

Trustees or directors ex officio.

Trustees or directors not chosen by State.

Repealing clause.

SECTION 1. That unless otherwise specially provided by law, whenever a trustee or director of any institution supported in whole or in part by State appropriation, shall fail to be present for two successive years at the regular meetings of the board, his place as trustee or director shall be deemed vacant and shall be filled as provided by law for other vacancies on such boards.

SEC. 2. This act shall not apply to any trustee or director who holds office as such by virtue of another public office held by him and shall not apply to any trustee or director chosen by any agency or authority other than the State of North Carolina.

SEC. 3. All laws and clauses of laws in conflict with this act, are, to the extent of such conflict, hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 226

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO CO-OPERATE WITH THE NORTH CAROLINA HISTORICAL COMMISSION IN ERECTING MARKERS ON STATE HIGHWAYS NEAR HISTORIC SPOTS.

Preamble: historic spots on State highways.

Preamble: suitable markers would increase attractiveness of highways and promote knowledge of and pride in State's history.

State highway commission to co-operate with historical commission in marking historic spots.

Whereas, there are along the State highways many historic spots, some of which are unmarked; and,

Whereas, suitable markers along the State highways would increase the attractiveness of the highways as well as promote a knowledge of and pride in the history of the State; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Commission is hereby authorized to co-operate with the North Carolina Historical

Commission in marking historic spots along the State highways.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 227

AN ACT TO AMEND SECTION 6316 OF VOLUME THREE OF THE CONSOLIDATED STATUTES, AND CHAPTER SIX OF THE PUBLIC LAWS, EXTRA SESSION, 1924, RELATING TO THE NATIONAL GUARD.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand eight hundred and sixteen of the third volume of the Consolidated Statutes be, and the same is, hereby stricken out and the following is substituted therefor:

Section stricken out.

Substitute section.

"SEC. 6816. *Precedence of relative rank among officers of same grade in active national guard.* Between officers of the same grade in the active national guard, precedence, or relative rank, is determined in the following manner:

Precedence of relative rank among officers of same grade in active national guard.

"(a) According to the date of rank, which is the date of rank stated in his commission.

According to date of rank.

"(b) When dates of rank are the same, according to length of active commissioned service, continuous or otherwise, in the National Guard of the United States and in the Army of the United States, not counting as service time spent on any supernumerary or retired list, or in the national guard reserve or officers' reserve corps in an inactive status.

When dates are same.
Length of active continuous service.
Time not counted as service time.

"(c) When dates of rank and length of active commissioned military service are the same, first, according to age, the older taking precedence; second, by lot."

When dates of rank and length of service the same, according to age.

SEC. 2. That chapter six of the Public Laws, extra session, of one thousand nine hundred and twenty-four, be amended by striking out the following words in lines eight and nine thereof: "Battalion adjutants, the sum of not exceeding fifty dollars," and inserting in lieu thereof the following:

Chapter and law amended.

"Regimental adjutants and adjutants of separate battalion, squadrons and similar units, the sum of not exceeding one hundred dollars."

Allowance to regimental adjutants and adjutants of battalions and similar units.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 228

AN ACT TO AMEND ARTICLE SIX, SECTION 6236, CONSOLIDATED STATUTES, RELATING TO POWERS OF BOARDS OF DIRECTORS OF THE STATE HOSPITAL FOR THE INSANE.

The General Assembly of North Carolina do enact:

Article and section amended.

Employment of inmates in labor upon farms.

Supervision.

Proviso: employment to be advantageous in physical or mental treatment.

SECTION 1. That article six, section six thousand two hundred and thirty-six of the Consolidated Statutes be, and the same is hereby amended by inserting the following after the sentence ending with the word "hospital," in line ten thereof: "As a means of such care and treatment, the said boards of directors may make rules and regulations under which the persons so committed to said institutions may be employed in labor upon the farms of said institutions under such supervision as said boards of directors may direct: *Provided*, that the superintendent and medical director of the hospital shall determine, in each case, that such employment is advantageous in the physical or mental treatment of the particular inmate to be so employed."

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 229

AN ACT TO PROHIBIT THE IMPERSONATION OF A PEACE OFFICER.

The General Assembly of North Carolina do enact:

Conduct declared unlawful.

Actions by private citizens in arresting felons or in breaches of peace.

SECTION 1. That it shall be unlawful for any person other than duly authorized peace officers or officers of the court to represent to any person that they are duly authorized peace officers, and acting upon such representation to arrest any person, search any building, or in any way impersonate a peace officer or act in accordance with the authority delegated to duly authorized peace officers. That nothing in this act shall be construed to prohibit a private citizen in whose presence a felony has been committed from arresting such person or persons participating in the commission of said felony when such arrest is deemed necessary, or to prohibit any private citizen in whose presence an act, which would constitute a breach of the peace and for which an indictment would lie, is committed from arresting such person or persons committing said breach of the peace when such arrest is deemed necessary.

SEC. 2. That any person violating the provisions of section one of this act shall be guilty of a misdemeanor and upon conviction may be fined or imprisoned at the discretion of the court.

Misdemeanors.

Punishment.

SEC. 3. This act shall be in force from and after its ratification.

SEC. 4. All acts in conflict with this act are hereby repealed.

Repealing clause.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 230

AN ACT TO DEFINE THE PUNISHMENT OF DRIVERS OF MOTOR VEHICLES WHILE INTOXICATED.

The General Assembly of North Carolina do enact:

SECTION 1. That section number four thousand five hundred and six of the Consolidated Statutes of North Carolina, as amended by chapter two hundred and eighty-three, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby further amended to read as follows:

Section amended.

"Any person who shall, while intoxicated or under the influence of intoxicating liquors or bitters, morphine or other opiates, operate a motor vehicle upon any public highway or cartway or other road, over which the public has a right to travel, of any county or the streets of any city or town in this State, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty dollars or imprisoned not less than thirty days, or both, at the discretion of the court, and the judge shall upon conviction, deny said person or persons the right to drive a motor vehicle on any of the roads defined in this act for a period of not more than twelve months nor less than ninety days."

Operation of motor vehicle while under influence of liquor or opiates forbidden.

Guilty of misdemeanor.

Punishment.

Suspension of right to drive.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 231

AN ACT TO AMEND CHAPTER ONE, SECTION 137, SUBSECTION SIX OF CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO CHILD'S ESTATE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred and thirty-seven, subsection six, of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding to the end thereof the

Subsection amended.

Proviso: parent
wilfully abandon-
ing child to forfeit
right to participate
in estate.

following: "*Provided*, that a parent, or parents, who has wilfully abandoned the care, custody, nurture and maintenance of such child to its kindred, relatives or other person, shall forfeit all and every right to participate in any part of said child's estate under the provisions of this section."

Repeal.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be enforced from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 232

AN ACT TO RATIFY THE ACTS OF COUNTY COMMISSIONERS IN ESTABLISHING GENERAL COUNTY COURTS AS PROVIDED IN CHAPTER 216, PUBLIC LAWS 1923, AND CHAPTER 85, PUBLIC LAWS, EXTRA SESSION 1924, AND ALL AMENDMENTS THERETO.

The General Assembly of North Carolina do enact:

Acts of county com-
missioners in or-
ganization of gen-
eral county courts
ratified and de-
clared to be acts
of the general
assembly.

SECTION 1. That the acts of the county commissioners in the organization of general county courts, heretofore organized, as provided by chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three, and chapter eighty-five of the Public Laws, extra session, one thousand nine hundred and twenty-four, and all amendments thereto, be and the same are hereby ratified and declared to be the acts of the General Assembly of North Carolina.

Repealing clause

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 233

AN ACT TO MAKE UNIFORM THE COMPENSATION OF MEMBERS OF VARIOUS STATE BOARDS.

The General Assembly of North Carolina do enact:

Compensation of
directors or
trustees.

Per diem.

Mileage.

SECTION 1. That the compensation of each member of the board of directors or board of trustees of the following institutions shall be four dollars per day for each day or fractional part thereof he may be engaged in the duties of such board, together with a travel allowance of six cents per mile both ways, in travel to and from such meetings:

North Carolina College for Women.
 East Carolina Teachers College.
 Agricultural and Technical College (colored).
 Cullowhee State Normal School.
 Appalachian State Normal School.
 Cherokee Indian Normal School.
 Winston-Salem Teachers' College (colored).
 Elizabeth City State Normal School (colored).
 North Carolina College for Negroes.
 State Hospital at Raleigh.
 State Hospital at Morganton.
 State Hospital at Goldsboro.
 Caswell Training School.
 North Carolina School for the Deaf.
 State School for the Blind and Deaf.
 North Carolina Orthopaedic Hospital.
 North Carolina Sanatorium.
 Stonewall Jackson Training School.
 State Home and Industrial School for Girls.
 Morrison Training School (colored).
 Eastern Carolina Training School.
 North Carolina Soldiers Home.
 Confederate Women's Home.
 Oxford Colored Orphanage.
 Fayetteville State Normal School (colored).

List of institutions.

SEC. 2. Both the compensation and travel allowance shall be paid only upon certificate of the chairman of the board that the member attended the meeting for the number of days specified in such certificate and the number of miles claimed as correct. Upon such certificate the State Auditor shall issue his warrant upon the Treasurer for the amount so shown to be due, and the Treasurer shall pay it out of the maintenance appropriation of the particular institution.

Certificate of attendance.

Auditor to issue warrant.

Treasurer to pay warrant.
 Funds charged with payment.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 234

AN ACT TO AUTHORIZE AND EMPOWER THE ATTORNEY-GENERAL TO CONDUCT INVESTIGATIONS UPON REQUEST OF THE GOVERNOR.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor is hereby authorized and empowered to call upon and direct the Attorney-General to

Governor given authority to direct investigation.

Subjects of investigation.

Conduct of investigation.

Powers.

Service of subpoenas.
Parties interested may appear and be represented by counsel.
With right to examine or cross-examine witnesses.

Penalties for failure to appear and testify.

Stenographic record of proceedings.
Copy sent to governor with report.

investigate the management of or condition within any department, agency, bureau, division or institution of the State, or any other matters pertaining to the administration of the Executive Department, when the Governor shall determine that such an investigation shall be necessary.

SEC. 2. Whenever called upon and requested by the Governor as in the preceding paragraph set out, the Attorney-General shall conduct such investigation at such reasonable time and place as may be determined by him. He shall have power to issue subpoenas, administer oaths, compel the attendance of witnesses and the production of papers necessary and material in such investigation. All subpoenas issued by him shall be served by the sheriff or other officer of any county to which they may be directed. Parties interested in such investigation may appear at the hearing and be represented by counsel, who shall have the right to examine or cross-examine witnesses.

All persons subpoenaed to attend any hearing before the Attorney-General shall, for a failure so to attend and testify, be subject to the same penalties as prescribed by law for such failure in the Superior Court.

SEC. 3. A stenographic record of the proceedings had in such investigation shall be taken and copy thereof forwarded by the Attorney-General to the Governor with his report.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 235

AN ACT RELATING TO COUNTY CONSTRUCTION TO THE STATE HIGHWAY SYSTEM.

Preamble: system of highways.
State system. Distinct from county roads.

Preamble: policy established of construction and maintenance should be from sources other than ad valorem.
Preamble: donations heretofore made by counties.

Preamble: loans made by other counties.

Whereas, the system of highways, by act of the General Assembly, is peculiarly a State system as distinct from county roads; and,

Whereas, it is the established policy of North Carolina that State highways shall be constructed and maintained by funds derived from sources other than ad valorem taxes; and,

Whereas, certain counties, in order to hasten the construction of State highways within said counties, have heretofore made cash donations in part payment of the construction of State highways within said counties; and,

Whereas, certain other counties have made loans to the State Highway Commission under form of contract by which such loans are to be repaid out of future allocations of State highway construction funds: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Commission be empowered and authorized in its discretion to reimburse any county, in whole or in part, from the future allocations of State highway road construction funds available for use in said county, for cash donations heretofore made by such county to aid the State Highway Commission in construction portions of the State highway system in such county; and for the paved highways so constructed under specifications acceptable to the State Highway Commission, and donated to the State.

Reimbursement made to counties.

Provided, said reimbursement shall not be made, except in such cases as the State Highway Commission may deem it necessary to place such county on terms of equality with other counties and built and donated to the State paved highways, constructed under specifications acceptable to the State Highway Commission, similarly situated:

Provido: reimbursement not made but to put counties on terms of equality.

Provided, further, that no part of the bond issue that may be authorized by this General Assembly may be used for said purpose and no other road construction funds allocated to any county shall be used for such reimbursement until all of the State highways in said county have been constructed in a manner satisfactory to the State Highway Commission.

Provido: use of proceeds of bond.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

And other construction funds allocated to county to be used for reimbursement.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Repealing clause.

Ratified this the 9th day of March, 1927.

CHAPTER 236

AN ACT TO APPROPRIATE TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) FOR USE OF THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT IN THE PURCHASE OR CONSTRUCTION OF A VESSEL FOR USE IN THE WORK OF SAID DEPARTMENT.

Whereas, the State now owns and there is in the use and possession of the Department of Conservation and Development in the prosecution of its work as provided by law a certain vessel, the particular purposes for which said vessel is used being the patrol of the coast, sounds, bays and rivers of the State in the enforcement of the laws of the State relating to fish and fisheries.

Preamble: vessel now owned.

Whereas, the vessel now owned and in use as aforesaid is about twenty-six years old and is antiquated in design, inadequate in size and power and unsuited for the work of the Department of Conservation and Development; and,

Particular use of vessel.

Preamble: vessel old, antiquated in design, inadequate in power and unsuited for work.

Preamble: larger, more modern and more powerful vessel needed.

Whereas, a larger, more modern and more powerful vessel is necessary to the proper performance by said department of its duties as provided by law:

Now, therefore, in order to enable said department to properly perform its duties,

The General Assembly of North Carolina do enact:

Sale of vessel authorized.

SECTION 1. The Department of Conservation and Development is hereby authorized and empowered to sell the vessel now owned by the State and under the control and direction of said department and known as "Atlantic," at such price as the said department in its discretion shall determine, the funds arising from such sale to be held and used by said department in the purchase or construction of another vessel for the use of said department in the prosecution of its work as provided by law.

Use of fund.

Appropriation.

SEC. 2. In addition to the funds arising from the sale of the vessel as provided in section one (1) hereof, there is hereby appropriated out of the general funds of the State not otherwise appropriated, for the use of said department in the construction or purchase of the vessel hereby authorized, the sum of twenty-five thousand dollars (\$25,000.00), or so much thereof as may be necessary in the discretion of the Department of Conservation and Development, the sum hereby appropriated or so much thereof as may be necessary in the discretion of said Department of Conservation and Development to be paid by the Treasurer of the State upon the warrant of said department in like manner as funds now appropriated for the use of said department are required to be drawn and paid: *Provided*, this appropriation shall be available only in the event the revenues collected under the Revenue Act passed at this session of the General Assembly shall exceed the appropriation carried by the General Maintenance Appropriation Act of this session and shall be paid only out of such surplus.

Use of appropriation.

Amount of appropriation.

Payment of appropriation.

Proviso: events making appropriation available.

Repealing clause.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 237

AN ACT TO APPOINT THE BOARDS OF EDUCATION IN
THE RESPECTIVE COUNTIES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the hereinafter named persons are appointed members of the county board of education for the several counties in the State to fill the vacancies which will occur in the board of education of the several counties in the State on the first Monday in April, one thousand nine hundred and twenty-seven, or to fill the vacancies created by this act, and the following named persons are hereby appointed to the respective boards of education of the several counties in the State, for the term set opposite their names below, to-wit:	Appointments. To all vacancies occurring on first Monday in April, 1927. Or to vacancies created by this act.
<i>Alamance</i> —C. P. Albright, E. J. Braxton, W. R. Sellers, J. J. Lambeth, J. E. Sellers, each for the term of two years.	Alamance.
<i>Alexander</i> —J. C. Fortner, for the term of two years.	Alexander.
<i>Alleghany</i> —John C. Halsey, for the term of two years.	Alleghany.
<i>Anson</i> —J. L. Little, for the term of six years.	Anson.
<i>Ashe</i> —A. A. Price and G. C. Green, each for the term of four years.	Ashe.
<i>Avery</i> —M. C. Biggerstaff, for the term of two years; J. M. Phillips, for the term of four years; D. P. Bridges, for the term of six years.	Avery.
<i>Beaufort</i> —W. J. Justus, Frank W. Cox, each for the term of six years.	Beaufort.
<i>Bertie</i> —M. B. Gilliam, R. A. Urquhart, W. A. Tayloe, D. R. Britton, T. A. Smithwick, each for the term of two years.	Bertie.
<i>Bladen</i> —J. Fletcher Council, for the term of four years; L. D. Melvin, for the term of six years.	Bladen.
<i>Brunswick</i> —Frank Galloway, for the term of four years; R. T. Williams, J. L. Stone, each for the term of two years.	Brunswick.
<i>Buncombe</i> —James T. Roberts, Albert Teague, Claude L. Felmet, George W. Craig, Marshall West, each for the term of two years.	Buncombe.
<i>Burke</i> —J. E. Coulter, A. N. Dale, Will Davis, W. E. McConnaughey, L. F. Brinkley, each for the term of two years.	Burke.
<i>Cabarrus</i> —G. G. Allen, for the term of six years.	Cabarrus.
<i>Caldwell</i> —W. J. Lenoir, W. H. Livingstone, each for the term of six years.	Caldwell.
<i>Camden</i> —Thomas Whaley, T. B. Godfrey, J. W. Jones, each for the term of two years.	Camden.
<i>Carteret</i> —W. H. Taylor, for the term of six years.	Carteret.
<i>Caswell</i> —George Oliver, Giles Mebane, N. J. Taylor, each for the term of two years.	Caswell.

- Catawba*—B. B. Blackwelder, for the term of six years; Dr. Fred T. Foard, C. C. Hewitt, each for the term of four years; Oscar Sherrill, for the term of two years; Eli Walick, for the term of six years.
- Chatham*—E. R. Hinton, for the term of six years; G. M. Womble, for the term of four years.
- Cherokee*—Charles B. Hill, Percy B. Ferrebee, T. T. Johnson, each for the term of two years.
- Chowan*—Thomas W. Elliott, W. D. Welch, each for a term of two years; R. N. Privott, Mrs. Z. W. Evans, each for a term of four years; W. B. Hassell, for a term of six years.
- Clay*—W. T. Bumgarner, for a term of two years; Mark Weaver, for a term of four years; H. B. Patton, for a term of six years.
- Cleveland*—W. A. Ridenhour, C. D. Forney, W. D. Lackey, Ivey Willis, J. L. Hord, each for the term of two years.
- Columbus*—John F. Rogers, R. F. Covington, Glenn F. Holmes, James C. Nye, David Wells, each for the term of two years.
- Craven*—J. H. Parker, for the terms of six years; J. H. West, for the term of four years; J. H. Elliott for the term of two years.
- Cumberland*—N. S. McArthur, D. W. Carter, each for the term of six years.
- Currituck*—W. H. Gallop, Henry G. Dozier, G. C. Boswood, each for the term of two years.
- Dare*—Samuel A. Griffin, O. C. Fulcher, Calvin E. Payne, A. C. Gord, E. N. Baum, each for the term of two years.
- Davidson*—C. C. Wrenn, John R. Myers, each for the term of two years.
- Davie*—Peter W. Hairston, for the term of six years.
- Duplin*—W. J. Grady, for the term of six years.
- Durham*—J. D. Hamlin, W. I. Cranford, H. G. Hedrick, J. B. Mason, H. L. Umstead, each for the term of two years.
- Edgecombe*—George M. Fountain, R. A. Stancil, B. H. Thomas, each for the term of two years.
- Forsyth*—James Griffith, P. Frank Hanes, George Miller Hinshaw, each for the term of two years.
- Franklin*—E. L. Green, for the term of six years; Mrs. Mamie Dickens, to succeed T. H. Dickens, deceased, for the term of four years, her appointment to take effect immediately.
- Gaston*—S. M. Boyce, J. H. Rudisill, C. E. Hutchinson, each for the term of two years.
- Gates*—J. L. Hofler, J. C. Holland, E. A. Benton, each for the term of two years.
- Graham*—S. P. Harwood, T. A. Morphew, D. T. Hyde, each for the term of two years.

Granville—E. N. Clement, J. W. Dean, R. S. Hart, S. F. Bullock, J. L. Peed, each for the term of two years. Granville.

Greene—J. E. Debnam, W. D. Cobb, L. A. Mewborn, each for the term of two years. Greene.

Guilford—C. H. Ireland, for four years; Dred Peacock, for four years; S. E. Coltrane, for four years; William H. Bennett, for two years; D. M. Chrismon, for two years. Guilford.

Halifax—F. H. Gregory, for a term of two years; W. F. White, for a term of six years; T. M. Jenkins, for the term of four years. Halifax.

Harnett—H. S. Holloway, D. P. Ray, E. W. Smith, each for the term of two years. Harnett.

Haywood—D. M. Cagle, W. T. Sharp, Lee V. Rogers, each for the term of two years. Haywood.

Henderson—J. W. Morgan, for the term of six years. Henderson.

Hertford—G. C. Picot, W. D. Boone, W. A. Thomas, each for a term of two years. Hertford.

Hoke—Jesse Gibson, Louis Parker, Laurie McEachern, J. A. Hodgin, E. R. Pickler, each for the term of two years. Hoke.

Hyde—J. H. Swindell, James S. Mann, William Payne, each for the term of two years. Hyde.

Iredell—F. B. Gaither, D. E. Turner, D. Lee Morrow, A. L. Mills, W. C. Wooten, each for the term of two years. Iredell.

Jackson—C. L. Allison, N. D. Davis, each for the term of two years. Jackson.

Johnston—W. G. Wilson, J. W. Woodard, P. B. Johnson, each for the term of two years. Johnston.

Jones—J. J. Simmons, for the term of six years. Jones.

Lee—J. C. Watson, for the term of six years; D. E. Shaw, for the term of four years; E. R. Buchan for the term of two years. Lee.

Lenoir—W. B. Becton, R. G. Hodges, Thad Turner, D. W. Wood, E. V. Webb, each for the term of two years. Lenoir.

Lincoln—L. A. Yoder, T. N. James, O. F. Howard, each for the term of two years. Lincoln.

Macon—Alex Moore, for the term of six years; Dr. S. H. Lyle, for the term of four years; N. L. Barnard, for the term of two years. Macon.

Madison—Fred Halcombe, Lee Ramsey, Wiley M. Roberts, each for a term of four years, and they will assume office from and after the date of the ratification of this act, and their qualification as required by law. Madison.

Martin—B. M. Worsley, Nathan Rogers, K. B. Crawford, each for the term of four years; J. A. Getsinger, Henry Norman, each for the term of two years. Martin.

McDowell—J. S. Bradley, for the term of six years. McDowell.

- Mecklenburg*—W. Banks McClinock, for four years; Julian S. Miller, J. Wilson Alexander, each for the term of six years.
- Mitchell*—W. B. Young, Deck T. Fortner, S. T. Henry, each for the term of two years.
- Montgomery*—W. B. Cochran, Chas. J. McLeod, J. J. Russell, each for the term of two years.
- Moore*—*Moore*—John W. Graham, John R. McQueen, each for the term of six years; S. H. Miller, for the term of four years; C. C. Jones, Dr. J. F. Davis, each for the term of two years.
- Nash*—*Nash*—F. V. Avant, John W. Roberson, T. A. Avera, each for the term of two years.
- New Hanover*—*New Hanover*—Dr. Charles T. Bolles, for the term of six years.
- Northampton*—*Northampton*—W. Harry Stephenson, for the term of six years; E. S. Bowers, for the term of four years; A. L. Lassiter, for the term of two years.
- Onslow*—*Onslow*—J. H. Amen, R. K. Heritage, J. D. Coston, Dan W. Russell, W. Lee Humphrey, each for the term of two years.
- Orange*—*Orange*—Sterling Browning, M. P. Efland, E. C. Compton, each for the term of two years.
- Pamlico*—*Pamlico*—J. L. McCotter, for the term of six years; J. W. Sawyer, for the term of four years; Dr. S. E. McCotter, W. J. Smith, each for the term of two years.
- Pasquotank*—*Pasquotank*—J. M. LeRoy, for the term of six years.
- Pender*—*Pender*—C. F. Mallard, for the term of six years.
- Perquimans*—*Perquimans*—W. E. Dail, Shelton M. Lang, each for the term of two years; J. H. Baker, for the term of four years.
- Person*—*Person*—W. R. Wilkerson, D. S. Brooks, Robert P. Burns, C. G. Reade, O. G. Davis, each for the term of two years.
- Pitt*—*Pitt*—M. O. Blount, for the term of six years.
- Polk*—*Polk*—Miss Mae I. Flentye, C. G. Feagan, R. O. Andrews, John R. Anderson, each for the term of two years.
- Randolph*—*Randolph*—J. F. Hughes, for the term of two years.
- Richmond*—*Richmond*—Nelson Gibson, for the term of six years.
- Robeson*—*Robeson*—Mrs. W. M. Oliver, Miss Mary McEachern, each for the term of six years.
- Rockingham*—*Rockingham*—Eugene Irvin, C. P. Wall, J. L. Roberts, T. B. Wilson, T. J. Garrett, each for the term of two years.
- Rowan*—*Rowan*—J. W. Peeler, Mrs. E. W. Burt, W. Frank Thompson, each for the term of six years.
- Rutherford*—*Rutherford*—Plato Gettys, Mrs. C. B. Wiseman, W. W. Nanney, each for the term of two years.
- Sampson*—*Sampson*—Martin D. Jackson, George D. Herring, each for a term of six years.
- Scotland*—*Scotland*—W. N. McKenzie, T. L. Henly, W. G. Shaw, each for a term of two years.

Stanly—A. P. Harris, for a term of six years; Mrs. Belle Ritchie, A. L. Efird, for a term of four years each; W. A. Hough, W. A. Cagle, each for a term of two years.

Stokes—J. Reid Forest, O. T. Shelton, H. McGee, H. H. Leake, J. W. Priddy, each for a term of two years.

Surry—John D. Thompson, J. J. Richards, W. R. Badgett, J. F. Carter, T. M. Marsh, each for a term of two years.

Swain—S. E. Varner, for a term of six years; George H. Tabor, for a term of four years; J. H. Coffey for a term of two years.

Transylvania—J. S. Broomfield, for a term of six years; C. F. Woodfin, for a term of four years; C. R. Sharp, for a term of two years.

Tyrrell—W. S. Carawan, J. R. Pledger, C. Z. Sawyer, each for a term of two years.

Union—Luther E. Huggins, W. D. Hawfield, B. F. Parker, W. M. Gordon, T. L. Price, to succeed the present board, whose terms of office are vacated, each to serve for a term of two years.

Vance—J. E. Kimball, R. L. Bennett, each for a term of four years; E. T. Woodlief, Mark H. Stone, A. J. Parrott, each for the term of two years.

Wake—Needham Y. Gulley, M. B. Chamblee, Dr. W. C. Riddick, each for a term of two years.

Warren—Miss Amma D. Graham, Jesse Gardner, J. King Pinnell, Stanley W. Powell, J. D. Riggan, each for the term of two years.

Washington—W. R. Hampton, H. H. Batemen, W. B. Davenport, each for a term of two years.

Watauga—W. F. Sherwood, D. D. Daugherty, B. T. Taylor, each for a term of two years.

Wayne—A. H. Edgerton, for a term of six years.

Wilkes—C. C. Faw, J. H. Pennell, T. M. Brown, each for a term of two years.

Wilson—Doane Herring, J. H. Thompson, R. L. Barnes, each for a term of six years.

Yadkin—M. V. Fleming, T. J. Phillips, H. D. Williams, each for a term of two years.

SEC. 2. The members appointed under this act, except as in this act otherwise provided, shall qualify by taking the oath of office on or before the first Monday in April, one thousand nine hundred and twenty-seven, and they shall elect a county superintendent of education before the fifteenth of April, one thousand nine hundred and twenty-seven.

SEC. 3. All laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force from and after the date of its ratification.

Ratified this the 9th day of March, A. D. 1927.

Appointees to qualify.
On or before first Monday in April, 1927.
And elect county superintendent before 15th April, 1927.
Repealing clause.

CHAPTER 238

AN ACT TO PROVIDE FOR THE DETERMINATION OF CERTAIN CLAIMS BY THE GOVERNOR AND COUNCIL OF THE STATE.

The General Assembly of North Carolina do enact:

Moneys paid in to cover mistake or fraud.

Claim for refund filed with auditor. Reference to governor and council. Allowance by governor and council.

Direction to auditor to issue warrant.

Auditor to issue warrant.

State treasurer to pay. Claims barred.

Proviso: power not exercised after 1st July.

SECTION 1. That whenever any moneys are or have been paid into the State Treasury by an officer of the State for or on account of the embezzlement or misappropriation of any funds of the State by an employee or subordinate of such officer, a claim for the refund of said moneys may be filed with the State Auditor and the State Auditor shall refer said claim to the Governor and the Council of State, and if the Governor and Council of State determine that said claim or any part thereof should be allowed they shall direct the State Auditor to issue his warrant for the same to the person entitled to receive said moneys or his or her personal representative and the State Auditor shall issue said warrant and the State Treasurer shall pay said warrant out of any funds in the State Treasury not otherwise appropriated.

SEC. 2. This act shall not apply to any claim for moneys paid into the State Treasury after the first day of January one thousand nine hundred and three: *Provided*, that the power herein conferred on the Governor and Council of State shall not be exercised on or after the first day of July one thousand nine hundred and twenty-seven.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 239

AN ACT TO AMEND CHAPTER 136, PUBLIC LAWS OF 1923 AND CHAPTER 180, PUBLIC LAWS, 1925, RELATING TO THE PREPARATION OF SCHOOL BUDGETS AND TO PUBLIC SCHOOL FUNDS.

Preamble: uniform method desired.

Preamble: desirable to have comparison of cost.

Preamble: efficient operation dependent upon availability of classified financial information.

Whereas, it is desirable and essential to use a uniform method in determining and providing the necessary school funds, and in disbursing and accounting for such funds; and,

Whereas, it is also desirable to have the comparison of the cost of education as between the same school system at different periods and as between different school units during the same period; and,

Whereas, the efficient operation of the schools and the better administration of the school funds are dependent upon

the availability of properly and uniformly classified financial information; therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred and seventy-five of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, as amended by section five, chapter one hundred and eighty, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended to read as follows:

"Sec. 175. *Contents of the May budget.* The May budget prepared by the county board of education shall provide three separate school funds (a) a current expense fund, (b) a capital outlay fund, and (c) a debt service fund.

"(a) *The current expense fund shall include* (1) Expenses of general control—per diem of board of education, salaries of superintendents, attendance officer, and clerical assistants, travel and communication, office supplies and expense, and other necessary expenses of general control; (2) instructional service—salaries of teachers, principals, and supervisors, and any other necessary items of instruction; (3) operation of school plant—wages of janitors and other employees, fuel, water, light and power, janitors' supplies, expenses for care of grounds, and other necessary expenses of operation; (4) maintenance of plant—upkeep of grounds, repair of buildings, repair and replacement of heating, lighting and plumbing equipment, instructional apparatus, furniture, and other equipment, and other necessary expenses of maintenance; (5) fixed charges—rent, insurance and other necessary fixed charges; (6) auxiliary agencies—replacement of and repair of library books, transportation of pupils, and other necessary auxiliary activities.

"(b) *The capital outlay fund shall provide for the purchase of sites, the erection of school buildings, including dormitories and teachers' homes, improvement of new school grounds, alteration and addition to buildings, installation of heating, lighting and plumbing, purchase of furniture, including instructional apparatus for new buildings, office equipment, acquisition of trucks and other vehicles for the transportation of pupils and for the better operation and administration of schools, and other necessary capital outlay.*

"(c) *The debt service fund shall provide for the payment of all loans due the State, the interest and principal on bonds, payments to the sinking fund, payment of district indebtedness for schools assumed by the county, apportionment to districts voting bonds or to districts borrowing from the county board of education and all other indebtedness which is*

Laws amended.

May budget to provide.
Current expense fund.
Capital outlay fund.
Debt service fund.
Current expense fund to include:
Expenses of general control.

Instructional service.

Operation of school plant.

Maintenance of plant.

Fixed charges.

Auxiliary agencies.

Capital outlay fund.

Debt service fund.

payable during the fiscal year for which the budget is prepared."

Law amended.

SEC. 2. That section one hundred and seventy-six, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out the words "salary fund" wherever used in said section and inserting in lieu thereof the words "current expense fund."

Designation of fund.

Law amended.

SEC. 3. That section one hundred and seventy-seven, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three as amended by section one of chapter one hundred and thirty-eight, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out wherever they occur in said section the words "salary fund" and inserting in lieu thereof the words "salaries of teachers, principals, supervisors and superintendents."

Change of phraseology.

Section and law amended.

SEC. 4. That section one hundred and seventy-eight of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out after the word "of" in line one the words "the operating and equipment fund" and inserting in lieu thereof the words "the current expense fund, the capital outlay fund, and the debt service fund;" and by striking out in line five after the word "of" the words "the operating and equipment fund" and inserting in lieu thereof the words "the current expense fund;" and by striking out in line six after the word "subsection" the letter "(b)" and inserting in lieu thereof the letter "(a);" and by striking out the lines eight, nine, ten, eleven, twelve, and line thirteen down to the word "if" and inserting in lieu thereof the following: "After the county board of education has determined in accordance with law the total current expense for county schools and the salaries for charter districts and, in addition, has determined the capital outlay and debt service needs for the county schools for the year, the basis of the amounts to be included in the May budget for the special charter districts in addition to salaries shall be arrived at in the following manner:

Changes of phraseology.

Designation of subsection.

Basis of calculation.

Deductions from total current expense fund.

"(1) From the total current expense fund shall be deducted (a) salaries of teachers, principals, supervisors and superintendents and (b) all current expenses for general control. This balance shall be the remainder of the current expense fund for schools other than special charter districts. The county board of education shall allow for current expense, except as otherwise provided herein, the same per capita amount per pupil enrolled for the previous school year to the special

Balance to be current expense fund.

Allowance for current expense.

charter districts that is allowed to all the other schools of the county.

“(2) From the total capital outlay fund provided for county schools shall be deducted (a) all revenue for capital outlay for a specific district or districts and (b) items financed by long term loans or bonds and all other non-revenue receipts, including the proceeds from the sale of school property. On the basis of the balance thus determined, the county board of education shall allow for capital outlay the same per capita amount per pupil enrolled for the previous school year to the special charter districts that is allowed to all other schools.

Deductions from capital outlay fund.

Basis for capital outlay.

“(3) When the county board of education shall have determined the necessary amount to be raised from county funds for debt service for all schools other than special charter districts and local tax districts voting bonds or borrowing from the county board of education in whole or in part for providing suitable building or buildings for said district for the six months school term, said board shall allow for the debt service fund the same per capita amount per pupil enrolled for the previous school year to the special charter districts and to districts voting bonds or borrowing from the county board of education for said building purposes that is allowed to all the other schools of the county: *Provided*, the amount allowed for any year shall not exceed the actual debt service need of said school districts in any year.”

Allowance for debt service fund.

Proviso; allowance not to exceed actual debt service need.

That said section is further amended by striking out after the word “for” in line fourteen and before the word “the” in line fifteen the words “this fund” and inserting in lieu thereof the words “these funds;” and by inserting before the period in line sixteen the words “of each fund;” and by striking out line seventeen and all the lines immediately following down to and including line twenty-six.

Verbal amendments.

SEC. 5. That section one hundred and seventy-nine of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, as amended be and the same is hereby amended by striking out the expression in line one “a fund for the repayment of bonds, notes and loans” and inserting in lieu thereof the words “the debt service fund.”

Section amended.

Change of phraseology.

SEC. 6. That section six, chapter one hundred and eighty of the Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out in line eight and in line fifteen the words “operating and equipment fund” and inserting in each said line in lieu thereof the words “debt service fund.”

Section and law amended.

Designation of funds.

SEC. 7. That section one hundred and eighty of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended

Section amended.

Change of date.	by striking out in line seven the words "June first" and inserting in lieu thereof the words "the first Monday in June."
Section amended.	SEC. 8. That section one hundred and eighty-one of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out in lines thirty-one and thirty-three the words "salary fund" and inserting in each said line in lieu thereof the word "budget."
Designation of funds.	SEC. 9. That section one hundred and eighty-three of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three be and the same is hereby amended by inserting after the word "appear" and before the word "that" in line seven the words "according to the audit required by law."
Section amended.	SEC. 10. That section one hundred and eighty-four, of chapter one hundred and thirty-six Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out in line sixteen the words "operating and equipment fund" and inserting in lieu thereof the words "remainder of the current expense fund and the capital outlay fund."
Funds defined.	SEC. 11. That section one hundred and eighty-five of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by inserting in line five after the word "due" and before the period the words "according to the debt service fund as set forth in the approved May budget."
Section amended.	SEC. 12. That section one hundred and eighty-seven of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, as amended, be and the same is hereby amended by striking out in lines five and six the expression "salary fund or the fund necessary to pay interest and installments on bonds, notes, and loans" and inserting in lieu thereof the words "the current expense fund, the capital outlay fund, and the debt service fund;" and by striking out all the words after the word "of" in line eighteen and before the word "which" in line twenty and inserting in lieu thereof the words "the current expense fund, the capital outlay fund, and the debt service fund;" and by striking out in line twenty-two after the word "amount" and before the word "which" the words "of the salary fund" and inserting in lieu thereof the words "of the current expense fund, the capital outlay fund, and the debt service fund;" and by inserting a period after the word "county" in line twenty-four, and by striking out the remaining words of the sentence.
"According to the audit required by law" inserted.	
Section amended.	
Funds defined.	
Section amended.	
"According to the debt service fund."	
Section and law amended.	
Phrases changed.	

SEC. 13. That section four of chapter one hundred and eighty, Public Laws of one thousand nine hundred and twenty-five be and the same is hereby repealed.

Section repealed.

SEC. 14. That section one hundred and eighty-eight of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out all the words between the words "amount of the" in line three and the word "which" in line four and inserting in lieu thereof the words "current expense fund, and the capital outlay fund." That said section be and the same is hereby further amended by striking out after the word "pay" in line twenty-six the words which appear in line twenty-seven "interest and installment on notes, loans and bonds" and inserting in lieu thereof the words "the debt service fund" and by striking out after the word "the" in line twenty-nine and before the word "equal" in line thirty the words "teachers' salary fund" and inserting in lieu thereof the words "current expense fund."

Section amended.

Funds designated.

Funds designated

Fund defined.

SEC. 15. That section one hundred and ninety-two, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out in line ten, after the colon the remainder of the sentence, and inserting in lieu thereof the words "(1) the current expense fund, (2) the capital outlay fund, and (3) the debt service fund."

Section amended.

Designation of funds.

SEC. 16. That section one hundred and ninety-four of chapter one hundred and thirty-six, Public Laws, one thousand nine hundred and twenty-three, as amended by section two, chapter one hundred and thirty-eight, of the Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended to read as follows:

Section amended.

"Section 194. *Operation of county school budget.* (a) *Duty of county board of education.* On or before the first Monday in each month the county board of education shall file with the county board of commissioners a written statement showing the condition of the annual six months school budget at the close of the preceding month. This statement shall also include a careful estimate of the necessary expenditures which will be made during the current month from the six months' school budget. In like manner each special charter district shall prepare and file with the county board of education a similar statement, which shall be the guide in determining for the special charter district the amount which shall be included in the monthly statement of cash needs: *Provided*, that if the county board of education shall deem to be unreasonable the amount estimated as the cash needs of said district for a current month, the county commissioners

Monthly reports to county commissioners.

Details of reports.

Reports from special charter districts.

Proviso: estimates sealed.

Proviso: copy of audit to be filed before payment made.

County commissioners to provide funds.

Section amended.

Disbursement of school funds.

Funds classified.

Apportionment to salaries.

Reserve for other expenses.

Warrants on funds.

Orders on special funds.

Proviso: supplements to salaries on separate vouchers.

Proviso: prevention of illegal spending.

Section amended.

Transfer of duty.

Section amended.

may not be required to provide more than one-sixth of the total approved budget for such district prior to the beginning of the first month of the constitutional school term: *Provided, further*, that no payment to special charter districts shall be made until a copy of the audit for the previous year for the special charter district has been filed as provided by law.

“(b) *Duty of the county board of commissioners.* It shall be the duty of the board of county commissioners to provide when and as needed the funds necessary to meet the monthly expenditures as set forth in the statement prepared by the county board of education in accordance with the budget.”

SEC. 17. That section one hundred and ninety-seven of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended to read as follows:

“Section 197. *How school funds shall be disbursed.* The county board of education shall divide the funds belonging to the county into two classes: (1) those apportioned to districts for salaries for instructional service and other regular employees and (2) those reserved to the county board of education for all other necessary expenses included in the budget under current expense fund, capital outlay fund, and debt service fund.

“The treasurer shall pay out funds reserved to the county board of education only on warrants signed by the chairman and secretary of said board. The treasurer shall pay out county funds apportioned to the district for the six months term, special tax funds, and supplemental funds from other sources only on a properly executed order signed by a majority of the district committee, one of whom shall be the secretary, and countersigned by the county superintendent: *Provided, however*, all supplements on salaries payable during the six months term from local taxes shall be drawn on separate vouchers: *Provided, further*, that the county board of education may at any time prohibit the district committee from spending illegally the district funds including the special local-tax funds.”

SEC. 18. That section fifty-six of chapter one hundred and thirty-six, Public Laws, one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out in line five the word “education” and inserting in lieu thereof the word “commissioners.”

SEC. 19. That section one hundred and ninety-eight of chapter one hundred and thirty-six, Public Laws, one thousand nine hundred and twenty-three, be and the same is hereby amended to read as follows:

"Section 198. *County board of education to have accounts of the board of education and the county treasurer of the public school fund audited.* On or before the first day of August of each year the county board of education shall cause to be audited the books of the treasurer of the county school fund and the accounts of the county board of education, and shall provide for the cost of the same, where a county auditor is not provided by special statute, out of the current expense fund. The auditor's report shall show:

Section as amended.

Date for audit.

Provision for cost.

Details of auditor's report.

"(a) *For six months school term.* (1) Sources of revenues and purposes for which expenditures were made; (2) comparison of approved May budget with the actual transactions; (3) statement of salary paid each teacher, principal, supervisor, or superintendent, and all other employees employed in the county system, showing what part was paid out of the State and county six months school fund, and what part was paid out of the local tax funds; (4) the auditor shall compare the expenditures with the budget approved by the State Superintendent of Public Instruction, and report whether all salaries and other expenses have been paid in accordance with law; (5) the auditor shall check the average daily attendance by districts as shown in the budget against the monthly reports from the district listing the high school and elementary school average daily attendance separately, and including a statement covering the average daily attendance maintained during the scholastic year which the financial transactions cover and also the average daily attendance maintained during the year next preceding the year covered by the financial transactions contained in the audit; (6) statement of outstanding indebtedness, including county school bonds, amounts due the State Board of Education, and all unpaid accounts; (7) appraisal of all school property; and (8) and all other items which will aid in making a complete audit.

For six months school term.

"(b) *For local tax districts.* In similar details, the audit of the county board of education shall include accounts of local tax districts and special county taxes.

For local tax districts.

"(c) *For special charter districts.* In like manner and in similar details, unless otherwise provided in special act, the board of trustees of each special charter district shall cause to be audited the accounts of the treasurer and board of trustees of the special charter districts.

For special tax districts.

"At least a consolidated statement of the report of the auditor shall be published in some newspaper circulating in the county, or in bulletin form, and one copy of the complete report shall be sent to the State Superintendent of Public Instruction, and one copy shall be given to the chairman of the board

Publication of report.

Distribution of copies.

of county commissioners, and one copy to the chairman of the county board of education.

Enforcement of audit.

"If the county board of education or special charter district board of trustees shall fail to have all accounts audited as provided herein, the State Superintendent shall notify the State Auditor, and said State Auditor shall send an auditor to said county and have the accounts audited in accordance with the provisions of this section, and all expenses for the same shall be paid by the county board of education or the board of trustees, as the case may be."

Payment of expense.

Section amended.

SEC. 20. That section fifty-eight of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended to read as follows:

Section as amended.

Classification of funds.

Fund for salaries.

Reserve fund.

"Section 58. The county board of education shall divide the funds belonging to the county into two classes: (1) Those apportioned to districts for salaries for instructional service and other regular employees and (2) those reserved to the county board of education for all other necessary expenses included in the budget under current expense fund, capital outlay fund, and debt service fund.

Warrants on reserve fund.

"The treasurer shall pay out funds reserved to the county board of education only on warrants signed by the chairman and secretary of said board. The treasurer shall pay out county funds apportioned to the district for the six months term, special tax funds, and supplemental funds from other sources only on a properly executed order signed by a majority of the district committee, one of whom shall be the secretary, and countersigned by the county superintendent: *Provided, however*, all supplements on salaries payable during the six months term from local taxes shall be drawn on separate vouchers: *Provided, further*, that the county board of education may at any time prohibit the district committee from spending illegally the district funds including the special local-tax funds."

Warrants on other funds.

Proviso: supplements of salaries on separate vouchers.

Proviso: county board of education may prohibit illegal spending.

SEC. 21. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 240

AN ACT TO CLARIFY THE MARRIAGE CERTIFICATE LAW.

The General Assembly of North Carolina do enact:

Law repealed.

SECTION 1. That chapter two hundred ninety-six, Public Laws of one thousand nine hundred and twenty-five be, and the same is hereby, repealed.

SEC. 2. That section two thousand five hundred (b) third volume of the Consolidated Statutes, be and the same is hereby, amended so as to read as follows:

"2500. (b) *Certificates executed by what physician.* The certificate referred to in the preceding section shall be executed by any reputable physician licensed to practice medicine and surgery in the State and who shall reside within the county in which said license to marry shall be applied for; or by the county health officer of such county, whose duty it shall be to examine such applicants and issue such certificates without charge: *Provided*, where a city or town is located in two or more counties, then a physician who practices medicine and surgery in the State and lives in said city may examine applicants and execute such certificates in either county in which said city may be located. Such physician residing without the county in which the marriage is to take place may issue such certificate when the Clerk of the Superior Court of the county in which such physician resides certifies under his hand and seal that the person who signs such certificate is a reputable physician and surgeon, actually engaged in the practice of his profession. This clause, however, shall not be interpreted as applying to physicians residing in the town or city located in two counties: *Provided, further*, that any physician who practices medicine and surgery in the State and lives within a radius of three miles of the county line in which the license is applied for may examine and execute such certificate."

SEC. 3. That all laws and parts of laws in conflict with this act are hereby repealed.

Ratified this the 9th day of March, A. D. 1927.

Section amended.

Physician to be resident of county issuing license.

Or by health officer of such county.

No charge for certificate.

Proviso: certificate by physician in either county when city or town lies in two or more counties.

Certificate by clerk of residence of physician.

Proviso: certificates by neighboring physician.

Repealing clause.

CHAPTER 241

AN ACT TO AMEND CHAPTER 220 OF THE PUBLIC LAWS OF 1923, RELATING TO MUNICIPAL IMPROVEMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and twenty of the Public Laws of one thousand nine hundred and twenty-three be amended by striking out the last sentence of section seven and inserting in lieu thereof the following: "Such governing body shall have the power and authority to provide, either in proceedings already completed or in those hereafter instituted, that such assessment shall be paid in cash or in not less than five nor more than ten equal annual installments."

Law amended.

Payment of assessments.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 242

AN ACT TO PROVIDE FOR GIVING PUBLICITY TO HIGHWAY TRAFFIC LAWS THROUGH THE PUBLIC SCHOOLS.

The General Assembly of North Carolina do enact:

State highway
prepare digest.

Date of delivery.

Delivery to super-
intendent of pub-
lic instruction.

Number of copies.

State superintend-
ent of public in-
struction to dis-
tribute pamphlet.

Pamphlets brought
to attention of
children.

One lesson each
week.

Practice to be
continued.
Highway commis-
sion to supply ad-
ditional copies
yearly.

Revision.

SECTION 1. That the State Highway Commission shall cause to be prepared a digest of the traffic laws of the State suitable for use in the public schools of the State and have the same published in pamphlet form and delivered on or before the first day of August, one thousand nine hundred and twenty-seven, to the State Superintendent of Public Instruction, a sufficient number of said pamphlets to supply at least one copy each to all of the public high school teachers of the State.

SEC. 2. That the State Superintendent of Public Instruction shall cause to be delivered to the superintendents or principals of the various high schools of the State sufficient number of said pamphlets to supply one to each of the teachers engaged for said schools.

SEC. 3. That the superintendents or principals, or other persons in charge of the public high schools of the State shall cause the contents of said pamphlets to be brought to the attention of all the children in attendance upon the said high schools in the form of lessons of at least one each week until the entire contents of said pamphlet have been read and explained.

SEC. 4. That this practice shall be continued during each school year and the State Highway Commission is directed annually on or before the first Monday of August, to supply, as hereinbefore provided, such additional copies of the said pamphlet, having the same revised from time to time to meet any amendments of the traffic laws of the State, as the State Superintendent of Public Instruction may ascertain and report to the State Highway Commission to be necessary.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 243

AN ACT TO AMEND SECTION TWO THOUSAND EIGHT HUNDRED AND EIGHTY-SIX OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO SALARIES OF OFFICERS IN CITIES OF OVER FORTY THOUSAND POPULATION.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand eight hundred and eighty-six of volume three of the Consolidated Statutes be and the same is hereby amended by striking out in lines thirteen, fourteen, and fifteen the following words and figures: "In cities over forty thousand inhabitants the mayor shall receive four thousand and five hundred dollars (\$4,500.00) and the commissioners each four thousand two hundred and fifty dollars (\$4,250.00)" and inserting in lieu thereof the following words and figures: "In cities over forty thousand inhabitants the mayor shall receive six thousand dollars (\$6,000.00) and the commissioners each five thousand five hundred dollars (\$5,500.00)."

Section amended.

Salaries stricken out.

Of mayor.

Of commissioners.

Salaries inserted.

Mayor.

Commissioners.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after May first, one thousand nine hundred and twenty-seven.

When act effective.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 244

AN ACT TO AMEND CHAPTER 118, ARTICLE 8, SECTION 7130, CONSOLIDATED STATUTES, RELATING TO SANITARY PRIVIES.

The General Assembly of North Carolina do enact:

SECTION 1. Chapter one hundred and eighteen, article eight, section seven thousand one hundred and thirty Consolidated Statutes is hereby amended by adding at the end thereof the following:

"*Provided*, that plans and specifications for construction of privy buildings prescribed by the State Board of Health by authority of this article shall be construed as recommendatory, but not mandatory as to exact size, architecture and dimensions of same: *Provided, further*, that privy buildings as used in this act shall not be construed to include any item pertaining to the exclusion of flies from excreta."

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 245

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO COURTS IN THE COUNTIES OF GRAHAM, CLAY AND MACON.

The General Assembly of North Carolina do enact:

Consolidated
statutes amended.

SECTION 1. That for the purpose of providing additional courts in the counties of Graham, Clay and Macon, section one thousand four hundred and forty-three, chapter twenty-seven, article six, of the Consolidated Statutes be, and the same is hereby amended as follows:

Graham county.

(a) After the word "Graham" on page six hundred and forty-five, and before the word "second" add the words "eighth Monday before the first Monday in March, to continue for two weeks, for civil cases only."

Term of court.

Macon county.

(b) After the word "Macon" and before the word "Monday" on said page six hundred and forty-five, strike out the word "seventh" and add in lieu thereof the word "sixth."

Date of term.

Clay county.

(c) After the word "Clay" on page six hundred and forty-five, strike out the word "sixth" and insert in lieu thereof the word "eighth;" and after the word "and" and before the word "Monday" in the same line, strike out the word "fourth" and insert in lieu thereof the word "third," and at the end of the same sentence add the words "each to continue for two weeks."

Terms of court.

Section stricken
out.

SEC. 2. That section one of chapter thirty-five of the Public Laws of nineteen hundred and twenty-three be and the same is hereby stricken out.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 246

AN ACT TO AUTHORIZE THE NORTH CAROLINA SANATORIUM TO CONVEY CERTAIN LANDS IN HOKE COUNTY TO THE BOARD OF EDUCATION OF HOKE COUNTY FOR SCHOOL PURPOSES.

The General Assembly of North Carolina do enact:

Conveyance
authorized.

SECTION 1. That the North Carolina Sanatorium be and it is hereby authorized and directed, in its discretion, to convey, by proper deed, to the Board of Education of Hoke County, a certain plot of land consisting of not more than ten acres of the sanatorium property, lying on State Highway number

Land to be
conveyed.

seventy, between the town of Aberdeen and the town of Raeford in Consolidated School Districts of Ashley Heights and Montrose, for the purpose of erecting thereon a consolidated and modern public school building for Quewhiffle Township, Hoke County, said ten acres to be at such location as the board of trustees of said sanatorium shall determine.

Purpose of conveyance.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 247

AN ACT TO AMEND SECTION 3903 OF THE CONSOLIDATED STATUTES, VOLUME 1, RELATING TO THE FEES OF CLERK OF SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand nine hundred and three, of the Consolidated Statutes, volume one, be and the same is hereby amended by adding at the end of said section, the following: "*Provided*, that in such counties of the State where the Clerk of Superior Court is now or may hereafter be paid a salary in lieu of fees, that such Clerk of Superior Court shall not charge and collect a fee for juror ticket, including jurat, or witness ticket, including jurat, as herein prescribed."

Section amended.

Proviso: charges for jurors and witness tickets.

SEC. 2. That this act shall not apply to Chatham County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 248

AN ACT TO AMEND SECTION 1297 OF CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PROVIDE FOR THE ESTABLISHMENT AND MAINTENANCE OF COUNTY AND DISTRICT HOMES FOR INDIGENT AND DELINQUENT CHILDREN.

The General Assembly of North Carolina do enact:

Section amended. SECTION 1. That section one thousand two hundred and ninety-seven Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end thereof as subsection number forty-three the following:

Establishment and maintenance authorized. "To provide for the establishment and maintenance, with the approval of the State Board of Charities and Public Welfare, of such home or homes for indigent and delinquent children in said county, as to them may seem proper or necessary, or to coöperate with the board of county commissioners or other governing authority in any other county or counties in the establishment and maintenance, at some mutually agreeable point, of a district home for such purposes, said district to be established by agreement and said home to be established and maintained upon such terms as may be agreed upon by the boards of county commissioners of the several counties concerned."

Co-operation with county.

Established by agreement.

Terms of establishment and maintenance.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 249

AN ACT TO AMEND SECTION FIVE THOUSAND SEVEN HUNDRED AND THIRTY-SEVEN OF THE CONSOLIDATED STATUTES, VOLUME THREE, RELATING TO FUNDS FROM WHICH COMPENSATION OF STATE TEXTBOOK COMMISSION IS PAID.

The General Assembly of North Carolina do enact:

Section amended. SECTION 1. That section five thousand seven hundred and thirty-seven of the Consolidated Statutes, volume three, be and the same is hereby amended by striking out in line two of said section the words "the State public school fund" and inserting in lieu thereof the following: "Any funds under the control of the State Board of Education upon the approval of the budget bureau."

Fund charged with payment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 250

AN ACT TO CONSOLIDATE THE STATE-WIDE GAME LAW, BEING SENATE BILL 732, HOUSE BILL 201, OF THE GENERAL ASSEMBLY OF 1927, WITH THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT AND AUTHORIZING SAID DEPARTMENT OF CONSERVATION AND DEVELOPMENT TO ADVANCE A SUM NOT EXCEEDING TEN THOUSAND DOLLARS FOR THE INITIAL ADMINISTRATION OF SAID STATE-WIDE GAME LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That the duties and powers now vested in the "State Game Commission" under and by virtue of an act of the General Assembly, session nineteen hundred and twenty-seven, being Senate bill number seven hundred and thirty-two, House bill two hundred and one, ratified in the House February twenty-eighth, nineteen hundred and twenty-seven, and by the Senate March first, nineteen hundred and twenty-seven, known as "The North Carolina Game Law," are hereby transferred to and shall be assumed by the Department of Conservation and Development.

Duties and powers transferred.

SEC. 2. That the Department of Conservation and Development shall be clothed with all the powers, duties, privileges and authority now vested in the "State Game Commission." The said "State Game Commission" shall by virtue of this act cease to be.

Department clothed with powers.

State game commission abolished.

SEC. 3. That the Department of Conservation and Development is hereby empowered to assume and administer in all respects and to the same degree "The North Carolina Game Law" as is now provided for in the act above referred to, known as "The North Carolina Game Law."

Administration of game law.

SEC. 4. That section twenty-seven of "The North Carolina Game Law" is hereby specifically repealed and the following inserted in lieu thereof:

Section repealed.

Section inserted.

"Department of Conservation and Development Authorized to Advance Funds. In order to pay the initial expenses, including the purchase of supplies, printing and distribution of licenses and for all other necessary expenses for the enforcement of this act pending receipt of the first year's hunting licenses, the State Treasurer is hereby authorized and directed to advance out of the State appropriation allotted by the General Assembly of nineteen hundred and twenty-seven to the Department of Conservation and Development a sum not to exceed ten thousand dollars. This amount shall be refunded to the account of the Department of Conservation and Develop-

Department to advance funds.

State treasurer authorized to make advances.

Amount.

Amount to be refunded.

Approval of
vouchers.

ment out of the first monies received under "The North Carolina Game Law." All vouchers involving expenditures and the amount so advanced by the Department of Conservation and Development shall be approved by the director of said department."

Game law funds
kept separate.

SEC. 5. That all funds derived from the administration of "The North Carolina Game Law" shall be kept separate and distinct from any other funds in the said department of Conservation and Development.

Employees of de-
partment used in
administration of
game law.

SEC. 6. That the Director of the Department of Conservation and Development is authorized and empowered in the interest of economy and the better administration of the different functions of the department to utilize the services of any one or more of the employees or appointees of said department in the administration of "The North Carolina Game Law" and the administration of any work connected with said department—and is authorized to charge to the separate accounts provided for the service being done a reasonable and fair proportion of the expenses and salary of any of such employees or appointees that may function in more than one capacity.

Allocation of ex-
pense accounts.

Purpose of bill.

SEC. 7. That the purpose of this bill is to transfer all the powers, privileges, functions, duties and administration of "The North Carolina Game Law" to the Department of Conservation and Development in the interest of economy of administration and the unification of the agencies of conservation in the State.

Repealing clause.

SEC. 8. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act
effective.

SEC. 9. That this act shall be in full force and effect after the first day of April nineteen hundred and twenty-seven.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 251

AN ACT TO AMEND SECTION 5033 OF THE CONSOLIDATED STATUTES, RELATING TO EMPLOYMENT OF CHILDREN UNDER SIXTEEN.

The General Assembly of North Carolina do enact:

Section stricken
out.

SECTION 1. That section five thousand and thirty-three of the Consolidated Statutes be amended by striking out all of said section and the following inserted in lieu thereof:

Section as
amended.

"5033. *Prohibited employments of children under sixteen.* No person under sixteen years of age shall be employed or permitted to work in any of the places of occupations referred to in the preceding section for more than eight hours in any

Days work for
children.

one day or forty-eight hours or six days in any one week, or after the hours of seven P. M. or before the hours of six A. M., and no person under sixteen years of age shall be employed or permitted to work in or about or in connection with any quarry or mine: *Provided*, this section shall not prevent any child over fourteen years of age working between the hours of six A. M. and seven P. M. in any of said industries, except a quarry or mine, if the child has completed the fourth grade in school."

Working hours.

Quarry and mine work forbidden.

Proviso: work of children under fourteen.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 252

AN ACT TO AMEND AND CORRECT S. B. NO. 76, H. B. NO. 396, RELATING TO CO-OPERATIVE NON-PROFIT LIFE BENEFIT ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate bill number seventy-six, House bill number three hundred and ninety-six, being an act "Defining Coöperative Non-profit Life Benefit Associations," etc., ratified on February eighteenth one thousand nine hundred and twenty-seven, be and the same is hereby amended and corrected by striking out "three and one-half (3½) per cent," where the same appears in section three (a) of said act, and by substituting in lieu thereof the words and figures, "four (4) per cent."

Law amended.

Percentage changed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 253

AN ACT TO PRESERVE INTACT ALL OF THE POWERS AND PROVISIONS OF THE STATE-WIDE GAME LAW RATIFIED AT THIS SESSION OF THE GENERAL ASSEMBLY.

Whereas, a State-wide game bill, known as House bill two hundred and one, Senate bill seven hundred and thirty-two, has been enacted into a law at this session of the General Assembly;

Preamble: enactment of law.

Preamble: acts ratified and bills pending.

And, whereas, numerous bills of a public-local nature relating to game in different counties of the State have likewise been ratified, and other bills relating to the same subject matter are now pending for action thereon in the Senate and House;

Purpose of act.

And it being the purpose of this act to preserve intact the provisions of said House bill two hundred and one, Senate bill seven hundred and thirty-two as contained therein on the date of its ratification; now, therefore,

The General Assembly of North Carolina do enact:

Construction of acts.

SECTION 1. That nothing contained in any public, public-local or private act, passed in this session of the General Assembly, shall be construed as repealing, abrogating, modifying or changing any of the sections, provisions, terms or powers contained on the day of its ratification in an act entitled and known as Senate bill seven hundred and thirty-two, House bill two hundred and one, "to provide for the protection and conservation of wild birds and animals, to create a State Game Commission and the office of the State Game Warden," and any and all such acts in conflict therewith are hereby repealed.

Acts repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this 9th day of March, A. D. 1927.

CHAPTER 254

AN ACT TO AMEND SECTION 2810 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE CARE OF CEMETERIES.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section two thousand eight hundred and ten of the Consolidated Statutes be and the same is hereby amended by striking therefrom the following words in lines eleven and twelve thereof, to-wit: "an amount not exceeding twenty-five per cent of the proceeds of sale of cemetery lots," and inserting in lieu thereof the following: "such portion of the proceeds of sale of cemetery lots as the governing body may deem advisable."

Words stricken out.

Amount allowed.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed:

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this 9th day of March, A. D. 1927.

CHAPTER 255

AN ACT TO AMEND SECTIONS 687 AND 688 OF CONSOLIDATED STATUTES WITH REFERENCE TO THE ADVERTISEMENT OF EXECUTION AND JUDICIAL SALES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six hundred and eighty-seven of the Consolidated Statutes of North Carolina be, and the same is hereby repealed, and the following is substituted in lieu thereof to-wit:

"No real property shall be sold under execution, deed of trust, mortgage or other contracts, except as provided in the following section until notice of sale has been posted at the court-house door in the county for thirty days immediately preceding the sale, and also published once a week for four successive weeks in some newspaper published in the county, if a paper is published in the county, provided that if there be no newspaper published in said county the notice of such sale must be posted at the court-house door and three other public places in the county for thirty days immediately preceding the sale."

SEC. 2. That section six hundred and eighty-eight of the Consolidated Statutes of North Carolina be, and the same is hereby repealed, and the following is substituted in lieu thereof to-wit:

No real property shall be sold under execution, deed of trust, mortgage or other contracts, except as provided in the following section until notice of sale has been posted at the court-house door in the county for at least fifteen days and published at least once a week for two successive weeks in some newspaper, if a paper is published in the county where the re-sale is made.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after May first, one thousand nine hundred and twenty-seven.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 256

AN ACT TO PROVIDE FOR THE DISTRIBUTION OF THE EQUALIZING FUND FOR CERTAIN COUNTIES.

Whereas, the Constitution directs the General Assembly of North Carolina to provide by taxation and otherwise for a general and uniform system of public schools for the State; and,

Preamble: constitutional requirements.

Preamble: marked differences shown in sundry particulars.

Preamble: local taxation made burdensome.

Preamble: State aid necessary.

Whereas, there appears to be marked difference in the assessed valuations, the tax rates, and the types of schools in the various counties; and,

Whereas, the county commissioners in many counties cannot secure the funds necessary for the support of the six months' school term from county revenues alone without making the taxes burdensome and the tax rates grossly unequal among the several counties; and,

Whereas, State aid is necessary in order more nearly to equalize both the tax rates for schools and the school advantages in the different counties; therefore,

The General Assembly of North Carolina do enact:

Appropriation of equalizing fund.

SECTION 1. That the appropriation made under title IV 5 (2) of section one in "An Act to Make Appropriations for the Maintenance of the State's Institutions, the Various Departments, Bureaus and Agencies of the State Government" of the sum of three million two hundred and fifty thousand dollars (\$3,250,000) for an equalizing fund for the year ending June thirtieth, one thousand nine hundred and twenty-eight, and of the sum of three million two hundred and fifty thousand dollars (\$3,250,000) for an equalizing fund for the year ending June thirtieth, one thousand nine hundred and twenty-nine, shall be distributed among the various counties of the State as hereinafter provided.

Distribution.

State board of equalization established.

Constituent members.

Appointment and confirmation.

SEC. 2. That a State Board of Equalization is hereby established, which shall be composed of eleven members, one of whom shall be the Presiding Officer of the Senate and one member from each Congressional District of North Carolina, to be appointed by the Governor and confirmed by the Senate before the adjournment of the regular session of the General Assembly for the year one thousand nine hundred and twenty-seven; said members shall serve for a period of four years from the time of their appointment and shall receive as compensation therefor the sum of ten dollars per day and expenses while actually engaged upon the business of the board. The State Board of Equalization shall have the power to appoint an executive secretary and such assistants as they may deem necessary and shall be provided with adequate quarters in the Department of Revenue. Said assistants and employees of said State Board of Equalization shall collect and organize data dealing with the value of property of the several counties of the State. The salary of all employees and members of the board shall be paid out of the equalization fund upon requisition drawn by the State Superintendent of Public Instruction.

Term of office.

Compensation.

Executive secretary and assistants.

Quarters.

Collection and organize data as to values in counties.

Payment of employees and members.

Duties.

SEC. 3. The duties of the State Board of Equalization shall be as follows:

To investigate, study, compare, and determine the true value of all property subject to taxation for each and every county in the State, which value shall be the basis upon which taxes for the six months' school term shall be levied and collected, and the basis upon which the equalizing fund shall be apportioned. In performing this duty the State Board of Equalization shall have the right to examine all records bearing on this subject, in any public office in North Carolina, and it shall be the duty of all public officials in the State and of all owners of property, both individual and corporate, to co-operate with said board and to give it upon request such information as they may have. The State Board of Equalization shall certify the total value of all property as by it determined of each and every county to the Commissioner of Revenue, to the State Superintendent of Public Instruction, to the State Auditor, and to the board of county commissioners and the county board of education of each county not later than June first of each year, beginning with June first, one thousand nine hundred and twenty-eight.

Said board shall also have authority to make such rules and regulations concerning the time and place of its meetings as it may determine and the right to conduct such hearings as it may deem necessary in the performance of its duties, and for that purpose may issue subpoenas under the hand of its chairman or secretary, compelling the attendance of persons and the production of papers at any time and place designated by said board, and shall also have the right to enforce obedience to its lawful orders.

SEC. 4. Before any county shall participate in the equalizing fund for the year ending June thirtieth, one thousand nine hundred twenty-eight, the board of county commissioners shall levy and collect by ad valorem tax a net sum equal to the amount which would be raised by a tax of forty cents on each one hundred dollars of valuation as determined by the State Board of Equalization on or before June 1, 1927, as said county's part of the current expenses for the six months' school term of 1927-28 in the support of which the State participates. Before any county shall participate in the equalizing fund for the year ending June thirtieth, one thousand nine hundred twenty-nine, the board of county commissioners shall levy and collect by ad valorem tax a net sum equal to the amount which would be raised by a tax of forty cents on each one hundred dollars of valuation as determined by the State Board of Equalization on or before June one, one thousand nine hundred twenty-eight, as said county's part of the current expenses for the six months' school term of 1928-29 in the support of which the State participates. This tax shall be levied and collected in the same way and manner that other county taxes are levied and collected

To study, compare and determine tax values in each county.

Value basis for taxes and for apportionment of equalizing fund.

Power to examine records.

Co-operation of public officials and property owners.

Valuation certified.

Officials.

Time for certification.

Meetings of board.

Hearings.

Power to issue subpoenas.

Enforcement of obedience.

Tax to be levied and collected before participation.

Rate of tax.

Tax to be levied before allotment in 1928.

Levy and collection.

Paid in to school fund.

County budgets to be checked.

Checking in accordance with salaries actually paid.

And number of teachers employed.

Determination of cost of maintenance.

Items included in determination.

Limitation.

Amount due county from equalizing fund.

Payment in installments.

Time of payment.

Requisition for last installment.

Sum reserved for distribution.

Distribution.

Apportionment of five per cent of salary needs.

When justified by increased attendance and improvement of schools.

and shall be turned over to the treasurer of the school fund of each county.

SEC. 5. For the purpose of making the apportionment of the equalizing fund for the year ending June thirtieth, one thousand nine hundred twenty-eight, and also for the year ending June thirtieth, one thousand nine hundred twenty-nine, the State Board of Equalization shall cause to be checked by the State Superintendent of Public Instruction the approved November budget of the last preceding year of each and every county in accordance with the salaries, actually paid, not in excess, however, of the State salary schedule; and in accordance with the number of teachers actually employed, not in excess, however, of the number allowed by law; and shall determine therefrom the necessary cost of maintaining the six months' school term in each county, including the salaries of teachers, principals and superintendents, and including in addition thereto the actual amount expended for current expense other than salaries, not in excess, however, of fifteen per cent of salaries according to the State salary schedule. The amount due any county from the equalizing fund shall be the amount by which the necessary cost of the six months' school term as herein calculated exceeds the amount produced by the levy of forty cents on the valuation of said county as determined by the State Board of Equalization as provided in section four of this act.

SEC. 6. The payment of the equalizing fund to the participating counties may be made in not more than four installments at such times as may be practicable to meet the needs and necessities of the six months' term in the various counties. When it shall appear to the State Superintendent of Public Instruction from the November budget of the current year that any county participating in the equalizing fund has provided its part of the necessary cost of maintaining the six months' school term, he shall draw his requisition on the State Auditor for the last installment of the county's allotment of the equalizing fund.

SEC. 7. It shall be the duty of the State Board of Equalization to set aside out of the equalizing fund provided for the school years ending June thirtieth, one thousand nine hundred and twenty-eight and June thirtieth, one thousand nine hundred and twenty-nine, the sum of one hundred thousand dollars (\$100,000) and to distribute the same among the participating counties as follows:

(a) There may be apportioned to any participating county an additional amount of not exceeding five per cent of its estimated salary needs when, in the opinion of the State Board of Equalization, such increase is justified by increased school attendance and growth and improvement of the schools in such county.

(b) The Equalization Board may appropriate an amount not in excess of three thousand dollars (\$3,000) to any participating county when, in the opinion of said board, such county may have suffered any unforeseen misfortune to an extent sufficient to affect seriously the general revenue of the county.

Appropriation for emergencies.

(c) The State Board of Equalization may appropriate an amount not exceeding two thousand dollars (\$2,000) to any participating county when, in the opinion of the board, said county has made such efforts for the improvement of its schools through the improvement of its teaching personnel as make it deserving of such aid.

Appropriation for improvement in teaching personnel.

(d) Said board may also, in case of participating counties whose school terms begin prior to September first in any year, make advances in anticipation of the first payment or distribution to which said counties may be entitled out of the fund, which advances shall be deducted from the amounts due such counties upon levy and collection of taxes by them as hereinbefore provided. In the event all of the sum herein designated shall not be used for the purposes herein set out, then such unused portion shall be returned to the equalizing fund.

Advances in anticipation of distribution.

Deduction of advances.

Unused portions of advancements returned to equalizing fund.

SEC. 8. In the event that the equalizing fund of three million, two hundred and fifty thousand dollars (\$3,250,000) is not sufficient together with the amount raised by the levy and collection of a forty cent county tax on the valuations determined by the State Board of Equalization and together with those funds required by the Constitution to be placed to the credit of the free public schools of each county to provide a six months' school term, exclusive of debt service and capital outlay costs, then it shall be the duty of the State Board of Equalization to ascertain the additional rate necessary to provide that part of the current expense of the six months' school term in which the State participated and to notify the county board of education, who in turn will notify the board of county commissioners of each participating county; and it is hereby declared the duty of the said board of county commissioners of each participating county to levy the additional tax necessary for this purpose, in no event, however, to exceed five cents on the one hundred dollars of valuation as determined by the State Board of Equalization, and being the same on this determined valuation in all counties.

Circumstances requiring additional tax by counties.

State board of equalization to ascertain additional rate necessary.

Notice to county board of education.

Notice to county commissioners.

County commissioners to levy additional tax necessary.

Limitation.

SEC. 9. Nothing in this act is intended to prevent a county from levying taxes to pay higher salaries than the State salary schedule, or to provide for additional teachers, or to provide funds for bonded indebtedness, interest, buildings, and other operating expenses.

Matters not forbidden to county.

SEC. 10. Each section of this act and this act as a whole shall be so construed as to provide for a fair and equitable distribution of the equalizing fund to the end that the burden of support

Construction of each section of act and of act.

of the six months term may rest equitably upon all the participating counties.

Repealing clause.

SEC. 11. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 12. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 257

AN ACT TO ENABLE THE EX-SERVICE MEN AND WOMEN IN THE EMPLOY OF THE STATE OF NORTH CAROLINA TO ATTEND THE CONVENTION OF THE AMERICAN LEGION TO BE HELD IN SEPTEMBER, 1927.

Preamble: convention of American Legion.

Whereas, the American Legion will hold its one thousand nine hundred and twenty-seven convention in the city of Paris in order that the ex-service men may have an opportunity to again visit the scenes of their great struggle in the late World War; and,

Preamble: low rates of travel.

Whereas, the railroads and steamship companies have arranged very low rates for the accommodation of the ex-service men who desire to attend; and,

Preamble: co-operation of newspapers.

Whereas, the newspapers are coöperating with the American Legion by making it possible for those ex-service men and women who are not financially able to go to earn their expenses of the trip to the convention; and,

Preamble: insufficient vacation allowance to men employed by State.

Whereas, the ex-service men who are employed by the State are eliminated from attending the convention on account of insufficient vacation allowance; Now, therefore,

The General Assembly of North Carolina do enact:

Additional vacation.

SECTION 1. That any ex-service man or woman in the employ of the State of North Carolina shall be allowed such additional vacation period with pay, not to exceed fifteen days, which will enable such ex-service man or woman to attend the convention of the American Legion to be held in September, one thousand nine hundred and twenty-seven.

Limit.

Allowance by departments and institutions.

SEC. 2. That the departments or institutions heads shall allow additional vacation under this chapter to only such number of ex-service men or women of any one department or institution as will not seriously impair the efficiency of such department or institution during their absence.

No additional help to be employed.

SEC. 3. That under no circumstances whatever shall any additional help be employed by any department or institution to enable any employee to take advantage of the provisions of this act.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 258

AN ACT TO REQUIRE MANUFACTURERS AND PRODUCERS OF PRODUCTS DERIVED FROM NATURAL RESOURCES TO NOTIFY THE STATE DEPARTMENT OF CONSERVATION AND DEVELOPMENT OF ITS OPERATIONS.

Whereas, the State Department of Conservation and Development is required by law to collect and keep a statistical record of products manufactured and produced within the State and derived from natural resources; and, Preamble: statistical records kept.

Whereas, said department has difficulty in keeping such record because such manufacturers and producers fail to notify said department of their operations; Now, therefore, Preamble: difficulty in keeping records and cause of difficulty.

The General Assembly of North Carolina do enact:

SECTION 1. That every person, firm or corporation engaging in the manufacture or production of any product from any natural resources, classified as mineral products, shall before beginning such operation, or if already engaged in such business, within ninety days after the ratification of this act, notify the State Department of Conservation and Development at Raleigh of its intention to begin or continue such business, and also notify said department of the product or products it intends to produce. Notification of intent to begin or continue business.

SEC. 2. That every person, firm or corporation now engaged or hereafter engaging in the manufacture or production of any product from any natural resources of the State classified as mineral products, shall notify the State Department of Conservation and Development at Raleigh when such person, firm or corporation shall discontinue such manufacture or production. Notification of products.

SEC. 3. That any person, firm or corporation failing to comply with the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not more than twenty-five dollars and not less than five dollars, in the discretion of the court. Notice of discontinuance.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Misdemeanor.
Punishment.
Repealing clause.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 259

AN ACT TO PRESERVE FOR THE USE OF THE VARIOUS SUPERIOR COURTS OF THE STATE THE VOLUMES OF THE SUPREME COURT DECISIONS FURNISHED BY THE STATE OF NORTH CAROLINA, AND TO PROVIDE FOR THE SAID SUPERIOR COURTS THE LATEST DECISIONS OF THE SUPREME COURT.

The General Assembly of North Carolina do enact:

Clerks of superior courts to furnish inventory.

SECTION 1. That on or before the first Monday in June of each and every year hereafter, the clerks of the Superior Courts of the State are required to furnish to the Secretary of State an inventory of the volumes of the reports of the Supreme Court of North Carolina which they have on hand.

Responsibility of clerks.

SEC. 2. That from and after the ratification of this act the clerks of the Superior Courts of the State of North Carolina are held officially responsible for the volumes of the North Carolina Supreme Court reports furnished and to be furnished them by the said State.

Clerks not to lend reports. No person to take reports.

SEC. 3. That the said clerks of the various courts shall not lend or permit to be taken from their custody the said reports, nor shall any person with or without the permission of the said clerks take them from their possession.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 260

AN ACT TO AMEND CHAPTER 97 OF THE CONSOLIDATED STATUTES AS AMENDED, RELATING TO THE ELECTION LAW.

The General Assembly of North Carolina do enact:

Section stricken out.

Substitute section.

Requisition for books and blanks.

SECTION 1. That section 5927 of the Consolidated Statutes, volume three, be, and the same is hereby stricken out and the following inserted in lieu thereof:

"Section 5927. *Books and blanks furnished to county boards.* The county boards of elections shall make their request upon the State Board of Election for such books and blanks as may be necessary for the registration of voters and holding elections in their respective counties, and if the State Board of Elections

shall fail to provide said books and blanks, it shall be the duty of the county board of elections to provide the same at the expense of the State."

Books and blanks furnished at expense of State.

SEC. 2. That section 5932 of the Consolidated Statutes be, and the same is hereby, amended by striking out the words "the Speaker of the House of Representatives," in line four, and inserting the words "the Secretary of State," in lieu thereof, and by striking out the following sentence at the beginning of the second paragraph in said section: "If such statements are transmitted by mail, they shall be directed in sealed package to the Speaker of the House of Representatives in care of the Secretary of State, and if by messenger, they shall be sent direct to the Speaker of the House of Representatives, sealed as aforesaid: *Provided*, that any messenger bringing such statements or any other abstracts or election returns shall receive no compensation therefor."

Returns for State officers.

Direction of returns for State officers.

SEC. 3. That section 5939 of the Consolidated Statutes be, and the same is hereby, amended by striking out the second proviso therein and inserting the following in lieu thereof:

Section 5939.

"*Provided*, that said elector shall have registered prior to December 1st, 1908, in accordance with article six, section four, of the Constitution and the laws made in pursuance thereto."

Proviso: time for permanent registration.

SEC. 4. That section five thousand nine hundred and sixty of the Consolidated Statutes be, and the same is hereby, amended by striking out the whole of said section and inserting the following in lieu thereof:

Section 5960 stricken out.

"In all primaries and elections of every kind hereafter held in this State, any elector who may be absent from the county in which he is entitled to vote or who is physically unable to attend at the polling place for the purpose of voting in person shall be allowed to vote as hereinafter provided. When an elector desires to vote by absentee ballot because of his absence from the county on the day of the election, he shall use the absentee certificate "A" hereinafter provided for both primary and general elections. He shall sign the certificate before a witness who shall also sign the same, enclose the certificate with the ballots which he wishes to vote in a return envelope provided therefor, and mail or send the same to the registrar of the precinct in which he is entitled to vote. An elector who is physically unable to attend the polling place on the day of election who desires to vote by absentee ballot shall use the absentee certificate "B" hereinafter provided for both primary and general elections. He shall sign said certificate and shall also furnish the certificate of a physician that he is physically unable to attend the regular polling place, or his own affidavit to that effect. He shall enclose this certificate with the ballots which he wishes to vote in a return envelope provided therefor, and

Substitute section.
Voters absent from county.
Or physically unable to attend at polling place.
Certificate for voters absent from county.

Verification of certificate.
Transmission.

Certificate for voters absent for physical disability.

Signature required.

Certificate of physician or personal affidavit.

Transmission of
ballot.
Certificate accom-
panied by ballot.

Section 5962
stricken out.

Substitute section.

State board of elec-
tions to furnish cer-
tificates in blank.

mail or send the same to the registrar of the precinct in which he is entitled to vote. In all such cases, the absentee certificate must be accompanied by the voter's ballots."

SEC. 5. That section five thousand nine hundred and sixty-two of the Consolidated Statutes be, and the same is hereby, amended by striking out all of said section and inserting the following in lieu thereof:

"The State Board of Elections shall furnish to the county boards of election in each county at the same time ballots are furnished for any primary or general election, and upon request from said county board of elections when any special election is to be held, certificates in blank and return envelopes to be used by absent voters, the said certificates to be in form as follows:

Form of certificate
"A."

CERTIFICATE A

TO BE USED WHEN VOTER IS ABSENT FROM COUNTY

_____ P. O. _____ Date.
To the Registrar and Judges of Election, _____ Precinct:

I, _____, do hereby certify that I am a duly qualified and registered elector in _____ Precinct, _____ County, North Carolina, and I enclose herewith ballots which I wish to vote in the election to be held _____, 19____.

I further certify on my honor that I will be absent from the county in which I am entitled to vote on the day of election.

(Signed) _____

Witness: _____

Form of certificate
"B."

CERTIFICATE B

TO BE USED WHEN VOTER IS PHYSICALLY UNABLE TO ATTEND
POLLS

_____ P. O. _____ Date.
To the Registrar and Judges of Election, _____ Precinct:

I, _____, do hereby certify that I am a duly qualified and registered elector in _____ Precinct, _____ County, North Carolina, and I enclose herewith ballots which I wish to vote in the election to be held _____, 19____.

(Signed) _____

Witness: _____

Physician's cer-
tificate.

PHYSICIAN'S CERTIFICATE

I, _____, a regularly practicing physician in the County of _____, North Carolina, do hereby certify that I have this day made a personal examination of _____, the elector who has signed the above certificate, and I find, and do certify, that the said _____ is physically unable

to attend the regular polling place in his precinct and vote in person thereat on the day of election.

This _____ day of _____, 19 ____.

(Signed) _____ Physician.

AFFIDAVIT

Affidavit.

I, _____, being duly sworn, say that I am physically unable to attend in person the regular polling place of my precinct on _____ day of _____, 19 ____, for the purpose of voting.

(Signed) _____ Affiant.

Subscribed and sworn to before me this _____ day of _____, 19 ____.

(Signed) _____ Officer.

The return envelopes shall be printed in form as follows:

Upper left-hand corner, "Name _____
"Postoffice _____

Form of return envelope.

"To be opened at 3 o'clock P. M. or any time thereafter before the polls close.

Registrar

Precinct

Postoffice

North Carolina."

County

SEC. 6. That section five thousand nine hundred and sixty-three of the Consolidated Statutes be amended and rewritten so that the same shall hereafter be as follows:

Section 5963 amended and rewritten.

"5963. *Ballots to be furnished to absent voters.* It shall be the duty of the chairman of the county board of elections or the registrar of the precinct to mail or send to any voter absent from the county, or who is physically unable to attend in person, upon application in writing for same, by such person or any person for him, as soon as received from the State Board of Elections, one only of each form of ballot applied for to be voted in such election, one blank certificate only of the kind applied for, and one return envelope. The said applications for such ballots, certificates, and envelopes shall be preserved by the chairman of the county board of elections or the registrar and shall be filed with the clerk of the Superior Court of the county."

Ballots for absent voters furnished on request.

One copy to be furnished.

Applications to be returned and filed.

Section 5964
amended and
rewritten.

SEC. 7. That section five thousand nine hundred and sixty-four of the Consolidated Statutes be, and the same is hereby, amended and rewritten so that the same shall hereafter read as follows:

Opening votes of
absent voters.

"5964. *Opening votes of absent voters.* It shall be the duty of the registrar in each precinct to open at 10 o'clock A. M. on the day of the election, or at any time thereafter before the closing of the polls, all such letters received from such voters, and count the certificates as hereinbefore provided for."

Count of certi-
ficates.

Section 5980-A
amended.

SEC. 8. That section five thousand nine hundred and eighty-A of the Consolidated Statutes, volume three, be, and the same is hereby, amended by adding after the word "officers" in line four the following, "except for the offices of solicitor and State senator."

Exception.

Place for solicitor.

SEC. 9. That section five thousand nine hundred and eighty-B of the Consolidated Statutes, volume three, be, and the same is hereby, amended by adding after the word "Assembly," in line four, the word "solicitor."

Section 5990
amended.

Returns for State
officers.

SEC. 10. That section five thousand nine hundred and ninety of the Consolidated Statutes, volume three, be, and the same is hereby, amended by striking out the following from lines eight and nine, "and the Speaker of the House of Representatives in care of the Secretary of State, each."

Section 5994
amended.

Day for opening
returns to State
board.

SEC. 11. That section five thousand nine hundred and ninety-four of the Consolidated Statutes, volume three, be, and the same is hereby, amended by striking out the word "third" in line two and inserting the word "fourth" in lieu thereof.

Section 5995
amended.

Clerk of superior
court to furnish
duplicate.

SEC. 12. That section 5995 of the Consolidated Statutes be, and the same is hereby, amended by striking out the words "register of deeds" in line five and inserting the words "Clerk of the Superior Court" in lieu thereof.

Section 5996 re-
written.

SEC. 13. That section 5996 of the Consolidated Statutes, volume three, be, and the same is hereby, stricken out and rewritten so that it shall hereafter read as follows:

Section 5996 as
rewritten.

Abstracts for State
and district offi-
cers.

"5996. *To prepare abstracts and declare results of elections.* The State Board of Canvassers shall prepare a separate abstract of the votes cast for all State and district officers, other than members of the General Assembly, from the returns received by the State Board of Elections and the Secretary of State, which abstract shall be made only after such returns have been properly compared and their correctness ascertained. The State Board of Canvassers shall judicially determine and declare the results of elections for all of such officers. The abstract so prepared by said board shall state the number of legal ballots cast for each candidate, the names of all persons voted for, for what office they respectively receive the vote, the number of votes each receive, and whom said board shall ascer-

Abstract after
returns compared
and correctness
ascertained.
Determination and
declaration of
result.
Requirements for
abstracts.

tain and judicially determine and declare by the count to be elected to the office. This abstract shall be signed by the State Board of Canvassers in their official capacity and have the Great Seal of the State affixed thereto."

Declaration of result.
Authentication of abstract.

SEC. 14. That section 5999 of the Consolidated Statutes be, and the same is hereby, stricken out and the following inserted in lieu thereof:

Section 5999 stricken out.

"5999. *Contested elections—how tie broken.* The person having the highest number of votes for each office, respectively, shall be declared duly elected thereto by the State Board of Canvassers, but if two or more be equal and highest in votes for the said office, then one of them shall be chosen by joint ballot of both houses of the General Assembly. In contested elections, the State Board of Canvassers shall certify to the Speaker of the House of Representatives a statement of such facts as the board has relative thereto and such contests shall be determined by joint vote of both houses of the General Assembly in the same manner and under the same rules as described in cases of contested elections for members of the General Assembly."

Section 5999 as rewritten.

Persons declared elected.

Ties broken by general assembly.

Procedure in contested elections.

Determination by general assembly.

SEC. 15. That section 6000 of the Consolidated Statutes be, and the same is hereby, repealed.

Section 6000 repealed.

SEC. 16. That section 6011 of the Consolidated Statutes be, and the same is hereby, amended by striking out the words "the Secretary of State" in line thirty-one and inserting in lieu thereof the words "the chairman of the State Board of Elections."

Section 6011 amended.

Return of vote for electors.

SEC. 17. That section 6012 of the Consolidated Statutes, volume three, be, and the same is hereby, amended by striking out the word "third" in line two and inserting the word "fourth" in lieu thereof.

Date for canvass of returns and declaration of result.

SEC. 18. That section 6017 of the Consolidated Statutes, volume three, be, and the same is hereby, amended by striking out the words "register of deeds" in line six and inserting the words "clerk of the Superior Court" in lieu thereof.

Section 6017 amended.

Blanks to be sent to clerk of court.

SEC. 19. That section 6022 of the Consolidated Statutes, volume three, be, and the same is hereby stricken out and the following adopted in lieu thereof:

Section 6022 stricken out.

"6022. *Notices of pledges of candidates; with whom filed.* Every candidate for selection as the nominee of any political party for the offices of Governor, Lieutenant-Governor, Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, Attorney-General and other State offices not herein mentioned, the Justices of the Supreme Court, the Judges of the Superior Courts, United States Senators, Members of Congress, and Solicitors to be voted for in any primary election shall file with the State Board of Elections at least six weeks before such

Notice of candidacy for nomination to be filed with State board.

Time for filing.

Pledge to abide result and support nominee.

Notices and pledge by candidates for legislative and county nominations.

Section 6023 amended.

Entrance fee for senate and members house of representatives.

Section 6026.

Expense of primary for State senator.

Section 6028 amended.
Words stricken out.

Certificate of candidacy for State senate in districts of two or more counties.

Section 6045.

Ascertainment of majority.

primary election is to be held, a notice stating his party affiliation, the office for which he is a candidate, and a pledge to abide by the result of and to support the party candidate nominated in the primary by the political party with which he affiliates; every candidate for selection as the nominee of any political party for the office of State Senate, regardless of any party agreement for rotation of candidates in senatorial districts of more than one county, member of the House of Representatives, and all county offices, shall file with the county board of elections of the county in which they reside at least two weeks before such primary is to be held, a like notice and pledge."

SEC. 20. That section 6023 of the Consolidated Statutes be, and the same is hereby, amended by striking out the words "and for State Senator the sum of five dollars" in line six and by inserting after the words "candidate for" in line six the words "the office of State Senator, member of the House of Representatives and."

SEC. 21. That section 6026 of the Consolidated Statutes be, and the same is hereby, amended by inserting after the word "offices" in line two the following "except for the office of State Senator," and by inserting after the words "candidates for" in line six, the words "State Senator and."

SEC. 22. That section 6028 of the Consolidated Statutes be, and the same is hereby, amended by striking out in lines five, six, seven and eight the following, "and at the same time he shall certify to the appropriate county boards of elections the facts as to such notices as have been filed with said State Board of Elections by candidates for nomination for the State Senate in districts composed of two or more counties," and by inserting the following in lieu thereof: "and in the senatorial districts composed of more than one county where there is no agreement as provided for in section 6014, the chairman or secretary of the county board of elections of each county in such senatorial district shall, within three days after the time for filing such notice shall have expired, certify to every other chairman of the county board of elections in such senatorial district the names of all candidates who have filed notice of candidacy in their respective county for the office of the State Senator."

SEC. 23. That Consolidated Statutes, section 6045, be, and the same is hereby, amended by adding the following at the end thereof:

"If a nominee for a single office is to be selected, with more than one candidate, then the majority of this section shall be ascertained by dividing the total vote cast for all candidates by

two, and any excess of the sum so ascertained shall be a majority within the meaning of this section.

"If nominees for two or more offices (constituting a group) are to be selected, and there are more candidates for nomination than there are such offices, then the majority of this section shall be ascertained by dividing the total vote cast for all of such candidates by the number of positions to be filled, and then dividing the result by two. Any excess of the sum so ascertained, shall be the majority of this section. If in ascertaining the result in this way, it appears that more candidates have obtained this majority than there are positions to be filled, then those having the highest vote, if beyond the majority just defined, shall be declared the nominee for the positions to be filled."

Ascertainment of majorities for group of offices.

Highest majority to have final decision.

SEC. 24. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 25. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 261

AN ACT TO PROVIDE UNIFORM WEIGHTS AND MEASURES.

The General Assembly of North Carolina do enact:

SECTION 1. That in order to protect the purchasers of any commodity and to provide one standard of measure of length and surface throughout the State, which must be in conformity with the standard of measure of length, surface, weight and capacity established by Congress, the office of Superintendent of Weights and Measures for the State of North Carolina is hereby established as hereinafter provided.

Purpose of creation of office.

Office created.

SEC. 2. The provisions of this act shall be administered by the State Department of Agriculture through a suitable person to be selected by the Commissioner of Agriculture and known as the Superintendent of Weights and Measures. In administering the provisions of this act, the Department of Agriculture is empowered to make such rules and regulations as may be necessary to make effective the purposes and provision of this act and to fix and prescribe reasonable charges and fees for examining, testing, adjusting and certifying the correct, or incorrect, equipment used in the buying or selling of any commodity or thing, or for hire or award, or in the computation of any charge for services rendered on the basis of weight or measure, or in the determination of weight and measure when a charge is made for such determination. Such rules and regu-

Administration of act.

Selection.

Title.

Department of agriculture to make rules for making act effective.

And prescribe charges and fees.

Publication of rules, regulations, fees and charges.

Deposit of collections.

Fund kept separate.

Disbursements by warrants.

Transfer to general fund.

Employment of superintendent of weights and measures. Assistants, local inspectors and employees.

Superintendent to give bond.

Amount of bond.

Premium on bond.

Superintendent to require bond of employees.

Amount of bond.

Salaries and expenses paid from fees.

Duties assigned to other employees of department.

Standard of work for local standard keepers.

Work subject to supervision.

Receipts to be given for fees collected.

lations and fees and charges shall be published thirty days before such rules, regulations, fees and charges become effective.

SEC. 2½. All fees, charges or other money collected under this act shall be deposited with the State Treasurer of North Carolina under and in accordance with the daily deposit act, and the same shall be kept in a separate and distinct fund by the said treasurer. Such funds shall be disbursed by warrants drawn in the usual manner by the Commissioner of Agriculture.

After the payment of all outstanding obligations any balance to the credit of this fund at the end of the fiscal year shall be transferred to the general fund in the usual manner.

SEC. 3. The Commissioner of Agriculture shall have authority to employ a superintendent of weights and measures and necessary assistants, local inspectors and such other employees as may be necessary in carrying out the provisions of this act, and fix and regulate their duties.

SEC. 4. The person named as superintendent of weights and measures shall give bond to the State of North Carolina in the sum of ten thousand dollars to guarantee the faithful performance of his duties, the expense of said bond to be paid by the State to be approved as other bonds for the State officers. The superintendent of weights and measures shall, to safeguard the interests of the buyer and seller, require bond from other employees authorized under section three of this act in the amounts of not less than one thousand dollars for each employee designated as a local inspector or sealer of weights and measures.

SEC. 5. That all salaries and expenses and purchases of supplies shall be paid from the fees collected under this act, but nothing herein shall be construed to prevent the Commissioner of Agriculture designating any of the duties under this act to be administered by other persons employed by the Department of Agriculture and paid from those or any other funds when such person is deemed suitable and when the duties under this act would not seriously conflict with such other duties as may have been designated to him from the Department of Agriculture.

SEC. 6. When any town or county wishes to appoint a local standard keeper or inspector or sealer of weights and measures the appointment and regulation of his work must be in keeping with the rules and regulations of the State Department of Agriculture and his work subject to supervision of the State Superintendent of Weights and Measures.

SEC. 7. The State Superintendent of Weights and Measures, or his deputies, or inspectors on his direction, shall, after examining any standards of weights or measures or other apparatus used for determining the weight or measure of anything, issue to the owner of such measuring device or apparatus a receipt

for any fees collected and, when such measuring device or apparatus is found to be accurate, stamp upon, or tag, the measuring instrument with the letters "N.C." and two figures representing the year in which the inspection was made.

Stamp on device or apparatus found accurate.

SEC. 8. There shall be issued to each deputy inspector, or local sealer of weights and measures, such standard equipment as may be necessary.

Standard equipment.

SEC. 9. The weights and measures received from the United States under joint resolution of Congress, approved June fourteenth, one thousand eight hundred and twenty-six, and July twenty-seventh, one thousand eight hundred and sixty-six, and such new weights and measures as shall be received from the United States as standards of weights and measures in addition thereto, or in renewal thereof, and such as shall be supplied by the State in conformity therewith and certified by the National Bureau of Standards shall be the State standards of weights and measures, and in addition thereto there shall be supplied from time to time such copies of these as may be deemed necessary. The Superintendent of Weights and Measures shall take charge of the standards adopted by this act as the standards of the State and cause them to be kept in a fire proof building belonging to the State, from which they shall not be removed except for repairs or for certification, and he shall take all other necessary precautions for their safe keeping. He shall maintain the State standard in good order and shall submit them at least once in ten years to the National Bureau of Standards for certification. He shall keep complete record of the standards, balances and other apparatus belonging to the State and take a receipt for same from his successor in office. He shall annually, on the first day of December, make to the Commissioner of Agriculture a report of all work done in his office.

Standards of weights and measures.

Copies to be supplied.

Safe keeping of standards.

Not removed but for repairs or certification.

Other precautions. Maintenance required.

Submission to national bureau for certification.

Record of apparatus.

Receipt from successor. Annual reports.

SEC. 10. The State Superintendent of Weights and Measures shall have and keep a general supervision of the weights and measures and weighing or measuring devices offered for sale, sold, or in use in the State. He, or his deputies, or inspectors at his direction, shall, upon written request of any citizen, firm, or corporation, or educational institution in the State, test or calibrate weights, measures and weighing or measuring devices used as standards in the State.

Supervision of weights and measures and measuring devices offered for sale or in use in State.

Tests or calibration on request.

SEC. 11. Each deputy or local inspector shall have the power, and it shall be his duty, under the direction of the State Superintendent of Weights and Measures, to inspect, test, try and ascertain if they are correct all weights and measures and weighing and measuring devices kept, offered, or exposed for sale, sold, or used or employed within the State by any proprietor, agent, lessee, or employee in proving the size, quantity, extent, area, or measurement of quantities, things produced,

Authority of deputy or local inspector.

Articles subject to test.

Tests of goods sold in packages.	or articles for distribution or consumption, purchased or offered or submitted by any person or persons for sale, hire, or award, and he shall have the power, and shall, from time to time, weigh or measure and inspect packages or amounts of commodities of whatsoever kind kept for the purpose of sale, offered, or exposed for sale, or sold, or in the process of delivery, in order to determine whether the same contain the amount represented, or whether they be kept, offered or exposed for sale, or sold in a manner in accordance with law. He may, for the purpose above mentioned and in the general performance of his duties, enter and go into, or open, and without formal warrant, any stand, place, building, or premises, or stop any vendor, peddler, junk dealer, coal wagon, ice wagon, delivery wagon, or any person whomsoever and require him, if necessary, to proceed to some place which the sealer may specify for the purpose of making the proper test.
Right of entry and examination.	
Inspection of moving dealers.	
Condemnation and destruction of incorrect weights, measures or devices.	SEC. 12. The deputy or local inspector shall condemn, seize, and may destroy incorrect weights and measures or weighing and measuring devices, which in his best judgment are not susceptible of satisfactory repair, but such as are incorrect and yet in his best judgment may be repaired, he shall mark or tag as "Condemned for Repairs" in a manner prescribed by the State Superintendent of Weights and Measures. The owners or users of any weights, measures or weighing or measuring devices of which such disposition is made shall have the same repaired and corrected within ten days and they may neither use nor dispose of same in any way, but shall hold the same at the disposal of the sealer. Any weights, measures, or weighing or measuring devices which have been condemned for repairs and have not been repaired as required shall be confiscated by the sealer.
Implements susceptible to repair.	
Repairs within ten days. Use or sale forbidden.	
Devices confiscated if not repaired.	
Special policemen.	SEC. 13. The Superintendent of Weights and Measures, his deputies and inspectors are hereby made special policemen and are authorized and empowered to arrest without formal warrant, any violator of the statutes in relation to weights and measures and to seize as use for evidence without formal warrant any false or unsealed weights, measures, or weighing or measuring devices or package or amount of commodity found to be used, retained, or offered or exposed for sale, or sold in violation of law.
Arrests without warrant.	
Seizure as for evidence of defective utensils or packages.	
Obstruction to officers misdemeanor.	SEC. 14. Any person who shall hinder or obstruct in any way the Superintendent of Weights and Measures, his deputies or inspectors, in the performance of his official duties shall be guilty of misdemeanor and, upon conviction in any court of competent jurisdiction, shall be punished by fine of not less than ten dollars or more than two hundred dollars, or by imprisonment in the county jail for not more than three months, or by both fine and imprisonment.
Punishment.	

SEC. 15. Any person who shall impersonate in any way the Superintendent of Weights and Measures, his deputies or inspectors, by the use of his seal or counterfeit of his seal, or otherwise, shall be guilty of a misdemeanor and upon conviction therefor in any court of competent jurisdiction, shall be punished by a fine of not less than one hundred dollars or more than five hundred dollars, or by imprisonment for not more than one year, or by both such fine and imprisonment.

Impersonation of superintendent of weights and measures or deputies a misdemeanor.

Punishment.

SEC. 16. It shall be unlawful to keep for the purpose of sale, or expose for sale, or sell any commodity in package form unless the net quantity of the contents are plainly or conspicuously marked on the outside of the package in terms of weight, measure, or numerical count: *Provided, however, that reasonable variations or tolerance shall be permitted and that these reasonable variations or tolerances, and also exemptions as to small packages shall be established by rules and regulations made by and published with other rules and regulations approved by the Department of Agriculture.*

Weights of goods sold in packages to be stated on package.

Proviso; reasonable variations and exemptions as to small packages.

SEC. 17. Nothing in this act shall be construed to prohibit the sale by farmers, dealers or merchants, of fruits and vegetables when sold by the piece, head or bunch, and there is no claim made as to its weight or measure.

Sales when no claim of weight or measure made.

SEC. 18. Whenever any commodity is sold on a basis of weight, it shall be unlawful to employ any other weight in such sale than the net weight of the commodity and all contracts concerning goods sold on a basis of weight shall be understood and construed accordingly. Whenever the weight of a commodity is mentioned in this act, it shall be understood and construed to mean the net weight of the commodity.

Net weight basis of sales by weight.

Weight construed as net weight.

SEC. 19. Any person who, by himself, or his servant or agent, or as the servant or agent of any other person, shall offer, or expose for sale, sell, use in the buying or selling of any commodity or thing or for hire or award, or in the computation of any charge for services rendered on the basis of weight or measure, or in the determination of weight or measure, when a charge is made for such determination, or retain in his possession a false weight or measure or weighing or measuring device or any weight or measuring or weighing or measuring device which has not been sealed by the State Superintendent, or his deputy, or inspectors, or by a sealer or deputy sealer of weights and measures within one year, or shall dispose of any condemned weight, measure, or weighing or measuring device contrary to law, or remove the tag placed thereon by the State Superintendent, or his deputy, or inspectors, or who shall sell or offer or expose for sale less than the quantity he represents on any commodity, thing, or service, or shall take or attempt to take more than the quantity he represents, when as the buyer,

Acts and omissions declared misdemeanor.

Punishment.

Punishment on subsequent convictions.

"Person" construed.

"Weights, measures, weighing or measuring devices" construed.

Sale or sell to include barter and exchange.

Saving clause.

Repealing clause.

he furnishes the weight, measure, or weighing or measuring device by means of which the amount of any commodity, thing, or service is determined; or who shall keep for the purpose of sale, offer or expose for sale, or sell any commodity in a manner contrary to law; or who shall violate any provisions of this act for which a specific penalty has not been provided; or who shall sell or offer for sale, or use or have in his possession for the purpose of selling or using any device or instrument to be used to, or calculated to, falsify any weight or measure, shall be guilty of a misdemeanor, and shall be punished by fine of not less than ten dollars or more than two hundred dollars, or by imprisonment for not more than three months, or by both such fine and imprisonment, upon a first conviction in any court of competent jurisdiction; and upon a second or subsequent conviction in any court of competent jurisdiction he shall be punished by a fine of not less than fifty dollars or more than five hundred dollars, or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment.

SEC. 20. The word "person" as used in this act shall be construed to impart both the plural and singular as the case demands and shall include corporations, companies, societies and associations.

SEC. 21. The words "weights, measures, or (and) weighing or (and) measuring devices" as used in this act, shall be construed to include all weights, scales, beams, measures of every kind, instruments, mechanical devices for weighing or measuring any other appliances and accessories connected with any or all such instruments. The words "sale or sell" as used in this act shall be construed to include barter and exchange.

SEC. 22. If any particular section, or part of any section of this act, shall be held to be unconstitutional, such holdings shall not invalidate any other portion thereof.

SEC. 23. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 24. This act shall be in force and in effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 262

AN ACT TO APPOINT A COMMISSION FOR THE PURPOSE OF SECURING FUNDS FOR THE ERECTION OF A STRUCTURE OF DURABLE MATERIAL AROUND THE HOUSE OF ANDREW JOHNSON, ENCLOSING THE SAME.

Whereas, the house in which Andrew Johnson, seventeenth President of the United States, was born, the twenty-ninth day of December, one thousand eight hundred and eight, still is standing in the City of Raleigh; and,

Whereas, it is in danger of deterioration and of being destroyed by fire; and,

Whereas, a joint committee of the House and Senate have inspected the structure and made certain recommendations: Now, therefore,

Preamble: house still standing.

Preamble: danger of deterioration and destruction.

Preamble: inspection and recommendation by joint committee.

The General Assembly of North Carolina do enact:

SECTION 1. That Governor Angus W. McLean, Mrs. Cameron Morrison, Mrs. W. N. Reynolds, Mrs. H. M. London, Mrs. T. P. Jerman, J. M. Broughton, Robert N. Page, T. M. Pittman, E. Y. Webb, Thomas S. Rollins, Mrs. E. L. McKee, Francis D. Winston, Mrs. Nancy Leak, I. M. Meekins, A. J. Patterson, Ben Dixon MacNeill, S. L. Davis, E. D. Broadhurst, Archibald Henderson, Josephus Daniels, Oscar Haywood, M. Leslie Davis, Walter Murphy, Thomas Bost, J. McN. Johnson, D. A. McDonald, Robert W. Winston, Oscar Coffin, John J. Parker, J. G. de Roulhac Hamilton, W. L. Poteat, R. L. Flowers, Alexander Martin, Fred A. Olds, William Johnston Andrews be, and they are hereby appointed members of a body to be known and styled as the "Andrew Johnson Memorial Commission" whose duty it shall be to secure funds with which to enclose the house in which Andrew Johnson was born in a building of durable material either where it now stands or after removal to Nash Square or some other place to be determined on by the commission.

Appointees of "Andrew Johnson Memorial Commission."

Duty of commission.

SEC. 2. That immediately upon the ratification of this act said commission shall meet and elect such officers and make such rules and regulations as may be necessary for the carrying out of the provisions of this act.

Commission to meet and organize.

SEC. 3. That the commission shall have power to employ artists and architects and engineers for the construction of the building and beautifying the grounds. The protecting structure to be erected shall be so constructed that it can be used as a museum and library of the Civil War and re-construction periods and for the exhibition of literary and artistic items associated with Andrew Johnson, Jefferson Davis, Robert E.

Power in construction of building and beautifying grounds.

Construction of protecting structure.

Lee, Alexander H. Stephens, Abraham Lincoln, and other national and world figures of the time.

Site secured by
commission.

Tender to federal
government.
Condition of
tender.

Conveyance of land
if tender accepted.

Commission to
report to next
session of general
assembly.

SEC. 4. That when the said commission shall have selected a site and secured an acre of land therefor owned by the State of North Carolina, the same shall be tendered to the United States Government provided the Federal Government shall appropriate a sum not less than fifty thousand dollars for the purpose of erecting a memorial building, beautifying the grounds and maintaining the same. In the event of the acceptance of the same by the United States, the Secretary of State is hereby authorized to convey the said land to the Federal Government by proper deed.

SEC. 5. That the commission herein provided for shall make a report to the next session of the General Assembly.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 263

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS, EXTRA SESSION, 1924, SO AS TO INCLUDE COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

Act amended.

"Columbus"
stricken out.

SECTION 1. That section one of chapter one hundred twenty, Public Laws, extra session, one thousand nine hundred twenty-four, be amended by striking out the word "Columbus" at the beginning of line twenty-three.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

CHAPTER 264

AN ACT FOR RESTORING AND CONSERVING THE FISH AND SHELLFISH INDUSTRY IN THE WATERS OF ALBEMARLE, PAMLICO, CROATAN AND ROANOKE SOUNDS, AND THE CONSTRUCTION OF A HIGHWAY TO ROANOKE ISLAND.

Preamble: recog-
nition of decrease
in shad and other
migratory fish.

Territory available
for growth of
shell-fish needed.

Whereas, it is recognized that the closing of inlets in Albemarle and Pamlico Sounds has greatly decreased the number of shad, rock herring and other migratory fish that come into these waters, and has so freshened the waters in these sounds that the territory available for the growth of oysters, clams, and other shellfish is greatly reduced and the supply of these

fish, as well as other salt water varieties of edible fish, once a source of great profit to the State, is about to be lost; and,

Whereas, the recorded and known information concerning the phenomena of nature responsible for and contributory to the closing of these natural inlets is not sufficient to draw conclusions from, or to render engineering judgment thereon, due to the conditions peculiar to that region; and,

Whereas, it is desired to encourage the development of our eastern waters and the use thereof in order to derive the maximum of benefit therefrom; and,

Whereas, it is desirable, if practical, to connect Roanoke Island by State highway with the mainland, thus completing the connection of all county seats with the State Highway System; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the North Carolina Department of Conservation and Development and the State Highway Commission be and they are hereby directed jointly to make a survey and study of the waters of Albemarle, Pamlico, Croatan, and Roanoke Sounds with particular reference to the waters in the vicinity of Roanoke Island, and to report on the feasibility of separating the waters of Albemarle and Pamlico Sounds by means of dams and other structures across Croatan and Roanoke Sounds, either or both, for the purpose of concentrating the forces thereof in such a manner as to make possible the creation and maintenance of an inlet at the foot of Albemarle Sound, and the enlargement and improvement of Oregon Inlet in Pamlico Sound; and to determine at what places, if any, such inlets can be established and maintained and the practicability of utilizing such dam or other structure as a highway. These projects, or any alternative thereof, appearing to be feasible, the said departments are directed to make and submit an estimate of the cost of dams or other structures that may appear to be necessary to the Governor, to be transmitted by him to the next session of the General Assembly.

SEC. 2. Authorization is hereby given to the State Fisheries Commission to coöperate with the Department of Conservation and Development and the State Highway Commission in prosecuting the said survey, and to that end, to allow the use of the boats and personnel whenever and wherever such coöperation is feasible in the judgment of the Chairman of the Fisheries Commission.

/ SEC. 3. Authority is hereby given to the Department of Conservation and Development and the State Highway Commission to make such expenditure as is necessary for this investigation and the expense shall be divided equally between the said departments.

Supply of fish about to be lost.

Preamble: closing of inlets not accounted for.

Preamble: encouragement of development of eastern waters desired.

Preamble: desirability of connecting Roanoke Island with mainland.

North Carolina department of conservation and development and State highway commission directed to make survey and study of waters of Albemarle, Pamlico and Roanoke Sounds. And report on feasibility of separating waters of Pamlico and Albemarle Sounds. Purpose of separation.

Estimates to be submitted if project seems feasible.

Estimate to be submitted to governor. For transmission to general assembly.

Authorization given for co-operation.

Allowance of use of boats and personnel.

Where co-operation is feasible.

Expenditures authorized.

Division of expense.

Repealing clause.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March. A. D. 1927.

CHAPTER 265

AN ACT TO AMEND CHAPTER 120, SECTION 271, PUBLIC LAWS, EXTRA SESSION, 1924.

The General Assembly of North Carolina do enact:

Carteret stricken out.

Effect of amendment.

SECTION 1. That the word "Carteret" in line eighteen, section two hundred and seventy-one, chapter one hundred and twenty, be stricken out so that the County of Carteret shall be included within the provisions of the act.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 266

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS, EXTRA SESSION, 1924, SO AS TO INCLUDE DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

Law amended.

Duplin stricken out.

Repealing clause.

SECTION 1. That section one, of chapter one hundred twenty, Public Laws, extra session, one thousand nine hundred twenty-four, be amended by striking out the word "Duplin," in line twenty-four, between the words "Davie" and "Durham."

SEC. 2. That all laws and clauses in conflict with this act are hereby repealed.

SEC. 3. That this act shall be enforced from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 267

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS, EXTRA SESSION, 1924, SO AS TO INCLUDE SWAIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter one hundred and twenty, Public Laws, extra session, one thousand nine hundred and twenty-four, be amended by striking out the word "Swain" in line thirty-one between the words "Surry" and "Transylvania."

Law amended.

"Swain" stricken out.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 268

AN ACT TO AMEND SECTION 1461 OF THE CONSOLIDATED STATUTES RELATING TO COURT STENOGRAPHERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand, four hundred and sixty-one of the Consolidated Statutes of North Carolina, article eight, volume three, be amended as follows: In line thirty-two after the word "Person" and before the word "Transylvania" strike out the word "Surry."

Section amended.

"Surry" stricken from list of exceptions.

SEC. 2. That the compensation of each stenographer so employed shall be not exceeding ten dollars per day and two and one-half dollars per day expenses, and there shall be taxed in each case as provided in section one thousand, four hundred and sixty-one a reasonable fee, against the losing party in every action, civil and criminal, to be turned in to the county treasury toward reimbursing the county which fee shall be fixed by the judge presiding and taxed in each case at such amount as said judge may determine taking into consideration the time required in the trial of a cause: *Provided*, no tax or fee shall be charged against the State in any criminal action nor against the losing party in a suit brought in forma pauperis.

Compensation for stenographer.

Fee taxed.

Fee fixed by judge presiding.

Proviso: tax in criminal actions and suits in forma pauperis.

SEC. 3. That this act shall apply to Surry County only.

Application of act.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 269

AN ACT TO RETIRE, WITH COMPENSATION, I. C. BLAIR, FORMERLY OF THE FACULTY OF THE INSTITUTION FOR THE BLIND.

Preamble: services rendered.

Whereas, I. C. Blair, of Wake County, taught in the public schools from the year one thousand eight hundred and sixty to one thousand eight hundred and eighty-two and thereafter taught in the State Institution for the Blind continuously until forced to resign at the close of the session in May, one thousand nine hundred and twenty-five, because of physical disability; and,

Proviso: pay barely enough to supply necessities.

Whereas, the compensation received by said I. C. Blair during his sixty-five years of public service was barely enough to provide him with the necessities of life; and,

Preamble: sickness and bad health causing destitution.

Whereas, sickness and bad health of the said I. C. Blair and his wife for the past several years has placed the said I. C. Blair in destitute circumstances, and he is now physically unfit for remunerated work of any kind: Now, therefore,

Physical unfitness.

The General Assembly of North Carolina do enact:

Retirement authorized.

SECTION 1. That I. C. Blair, of the faculty of the Institute for the Blind, at Raleigh, North Carolina, may retire from the active faculty of said institution as of March first, one thousand nine hundred and twenty-seven, and nevertheless be paid a salary of fifty dollars per month by the State of North Carolina so long as he may live, and the State Auditor shall pay to him beginning as of March first, 1927, the sum of fifty dollars per month so long as he may live.

Date of retirement.

Salary for life.

Beginning and continuance of payment.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

CHAPTER 270

AN ACT TO AUTHORIZE THE GOVERNING BODY OF THE CITY OF DURHAM TO PROVIDE A PLACE FOR THE HOLDING OF THE UNITED STATES COURTS.

The General Assembly of North Carolina do enact:

Provision of place for holding court authorized.

SECTION 1. That the governing body of the City of Durham be, and is hereby, authorized and empowered to provide a suitable place for the holding of the United States Courts, provided for in a recent act of Congress, until such time as the United States Government shall provide a place for the holding of the United States Courts in Durham County.

Extent of power.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1927.

RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1927

RESOLUTION No. 1

JOINT RESOLUTION INFORMING HIS EXCELLENCY,
THE GOVERNOR, THAT THE GENERAL ASSEMBLY
IS ORGANIZED AND READY TO PROCEED WITH
PUBLIC BUSINESS.

*Resolved by the House of Representatives, the Senate con-
curring:*

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to notify His Excellency, the Governor, that the General Assembly is organized and now ready to proceed with public business, and invite him to deliver any message that he may have, in person or in writing, at such time as may suit his convenience.

Committee of
notification.

Invitation for
message.

Ratified this the 5th day of January, A. D. 1927.

RESOLUTION No. 2

RESOLUTION INVITING THE GOVERNOR TO DELIVER
HIS BIENNIAL AND BUDGET MESSAGES.

*Resolved by the Senate, the House of Representatives con-
curring:*

That his Excellency, the Governor of North Carolina, be and he is hereby invited to deliver his biennial message to a joint session of the Senate and House of Representatives in the Hall of the House of Representatives, on Wednesday, the 5th instant, at eight o'clock P. M., and to deliver his budget message to a joint session of the Senate and House of Representatives on Friday, the 7th instant, at 11:30 A. M. in the Hall of the House of Representatives.

Biennial message.

Budget message.

Ratified this the 5th day of January, A. D. 1927.

RESOLUTION No. 3

JOINT RESOLUTION PERTAINING TO THE PRINTING
OF THE GOVERNOR'S MESSAGES.

*Resolved by the House of Representatives, the Senate con-
curring:*

Printing ordered.

Number of
copies.

Appropriation.

SECTION 1. That the principal clerk of the House is hereby authorized and directed to issue requisition for the printing of three thousand copies each of the messages of Governor Angus Wilton McLean, delivered January fifth and January seventh, one thousand nine hundred and twenty-seven.

SEC. 2. That the cost of said printing be paid out of the funds set aside for incidental legislative expense, upon a warrant to be issued by the Auditor.

SEC. 3. That this resolution be in effect from and after its ratification.

Ratified this the 12th day of January, A. D. 1927.

RESOLUTION No. 4

RESOLUTION FOR JOINT SESSION—TO OPEN
ELECTION RETURNS.

*Resolved by the House of Representatives, the Senate con-
curring:*

Date for joint
session.

Purpose of
session.

Date for
inauguration.

Proviso.

SECTION 1. That the House of Representatives and Senate meet in joint session in the Hall of the House on Tuesday, January eleventh, nineteen hundred and twenty-seven at 12:00 o'clock M. and there proceed to open and publish the returns for election of State officers.

SEC. 2. That the persons so ascertained to be elected shall be inducted into office on the twelfth day of January, nineteen hundred and twenty-seven at 12:00 o'clock M.: *Provided*, such persons then declared elected have not already taken their oaths of office as required by law.

Ratified this the 12th day of January, A. D. 1927.

RESOLUTION No. 5

JOINT RESOLUTION INVITING MRS. IDA CLYDE CLARKE TO ADDRESS THE GENERAL ASSEMBLY.

Whereas, Mrs. Ida Clyde Clarke, publicist and lecturer, is in North Carolina where she has twice spoken to North Carolinians about whom she is preparing material for her publications:

Preamble.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That Mrs. Ida Clyde Clarke be invited to address a joint session of the General Assembly, Thursday noon, January 13, 1927.

Invitation.

SEC. 2. That a committee be appointed to extend the invitation of the General Assembly to her to address it at the hour named.

Committee of invitation.

SEC. 3. That this resolution shall be in force from and after the ratification.

Ratified this the 13th day of January, A. D. 1927.

RESOLUTION No. 6

JOINT RESOLUTION PROVIDING FOR A COMMITTEE TO INVESTIGATE THE PROPRIETY AND COST OF BEAUTIFYING AND OTHERWISE IMPROVING THE HOUSE IN PULLEN PARK IN WHICH PRESIDENT ANDREW JOHNSON WAS BORN.

Resolved:

That a joint committee of two members on the part of the Senate and three members on the part of the House be appointed to investigate the propriety and probable cost of repairing, improving, and otherwise beautifying the House in Pullen Park in the City of Raleigh in which Andrew Johnson, a North Carolina President of the United States, was born, and improving the grounds surrounding the same; and that said joint committee shall make a report as soon as may be to the General Assembly now in session.

Appointment of committee.

Scope of investigation.

Time for report.

Ratified this the 19th day of January, A. D. 1927.

RESOLUTION No. 7

A JOINT RESOLUTION TO AUTHORIZE THE PURCHASE OF BINDERS FOR PRINTED BILLS DURING THE PRESENT GENERAL ASSEMBLY.

Resolved by the House of Representatives, the Senate concurring:

Purchase
authorized.

SECTION 1. That the Department of Labor and Printing be and it is hereby authorized to procure for the members of the present General Assembly suitable binders for the filing and preservation of printed bills.

SEC. 2. This resolution shall be in force from and after its ratification.

Ratified this the 19th day of January, A. D. 1927.

RESOLUTION No. 8

JOINT RESOLUTION FOR THE CELEBRATION OF GENERAL ROBERT E. LEE'S BIRTHDAY.

Resolved by the House of Representatives, the Senate concurring:

Adjournment.

That when the General Assembly adjourns on Wednesday, the nineteenth day of January, one thousand nine hundred and twenty-seven, it do adjourn in honor of the one hundred and twentieth birthday of General Robert E. Lee.

Use of hall
tendered.

That the hall of the House of Representatives be tendered to the Johnston Pettigrew Chapter of the Daughters of the Confederacy, in which to hold memorial exercises celebrating the birthday of General Lee on Wednesday night, January the nineteenth, one thousand nine hundred and twenty-seven.

Ratified this the 19th day of January, A. D. 1927.

RESOLUTION No. 9

RESOLUTION REQUESTING CERTAIN OFFICIALS OF THE NATIONAL PARK SERVICE TO ADDRESS THE GENERAL ASSEMBLY.

Be it resolved by the Senate, the House of Representatives concurring:

Officers invited
to address Gen-
eral Assembly.

SECTION 1. That Hon. H. W. Temple, chairman of the Southern Appalachian National Park Commission and a member of Congress from the State of Pennsylvania, Arno B. Cammerer, Assistant Director of the National Park Service, and

Major W. A. Welch, a member of the Southern Appalachian Park Commission, designated representatives of the Secretary of the Interior of the United States, be and they hereby are extended an invitation to address the General Assembly of North Carolina, in joint session, at such time as can be arranged by the North Carolina Park Commission.

Date to be fixed.

SEC. 2. A copy of this resolution, when ratified, shall be furnished each of the persons named in the preceding section.

Copies of resolution to be furnished.

SEC. 3. This resolution shall be in force from and after its passage.

Ratified this the 28th day of January, A. D. 1927.

RESOLUTION No. 10

RESOLUTION RELATIVE TO THE DEATH OF CAPTAIN C. M. THOMPSON OF DAVIDSON COUNTY.

Whereas, the members of the General Assembly of North Carolina have heard with deep regret of the death of Captain C. M. Thompson, a former member of the House and Senate and a brave Confederate soldier of Davidson County, and,

Preamble: regrets expressed.

Whereas, his passing removes a patriotic, useful citizen: Now, therefore,

Preamble: patriotic and useful citizen.

Be it resolved by the House of Representatives, the Senate concurring:

That the General Assembly does hereby extend its deepest sympathy to the family of Captain Thompson, and that this resolution be printed in the House Journal and a copy of the resolution be sent to the family of Captain Thompson.

Sympathy expressed.
Resolution to be spread on House Journal.
Copy sent to family.

Ratified this the 1st day of February, A. D. 1927.

RESOLUTION No. 11

JOINT RESOLUTION INVITING CHIEF LECTURER UNITED STATES FOREST SERVICE TO ADDRESS JOINT SESSION OF GENERAL ASSEMBLY.

Whereas, H. N. Wheeler, Chief Lecturer of the Forest Service, United States Department of Agriculture, is expected to visit in the course of his lecture tour the City of Raleigh on Monday, February the seventh: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That H. N. Wheeler, Chief Lecturer of the United States Forest Service be, and is hereby invited to ad-

Invitation extended.

dress the members of the General Assembly and the public on the conservation of forests and wild life, in the hall of the House of Representatives on Monday night, February the seventh, one thousand nine hundred and twenty-seven, at 8:30 o'clock, and to show his pictures.

Committee.

SEC. 2. That a committee of one member each of the House and the Senate be appointed to extend this invitation and to make the necessary arrangements for the lecture.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 2nd day of February, A. D. 1927.

RESOLUTION No. 12

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE STATE HOSPITAL AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the State Hospital at Morganton, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts and to the following persons:

Auditor to issue warrants.

Senator W. G. Clark.....	\$26.50
Senator J. C. Sedbury.....	26.50
Senator S. O. Macguire.....	26.50
Dr. H. M. Eddleman.....	26.50
A. W. Byrd.....	26.50
Dr. J. E. Hart.....	26.50
Dr. Carl P. Parker.....	26.50
J. R. Boyd.....	26.50
J. H. Giles.....	26.50

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1927.

RESOLUTION No. 13

Resolved by the House of Representatives, the Senate concurring:

That the Congress of the United States be requested to enact legislation providing that hydro-electric power generated at Muscle Shoals, Ala., and other sites controlled by the United States, be made available for general distribution to the public, under appropriate regulation by the states.

Whereas, there are pending before Congress certain bills providing for the lease and private operation of the Muscle Shoals power plant as an aid to the national defense, the production of fertilizer, and the use of electric power, and,

Preamble, bills pending before Congress.

Whereas, a recent bill has been introduced, which, if enacted into law, would grant to one private industrial operator the complete control of the entire electric power output, not only from Muscle Shoals, but from two other large power projects to be constructed by the Government on the Tennessee river and some of its tributaries, and preferential permits to build three other projects for private use, and,

Preamble: effect of enactment of bills.

Whereas, the general distribution of electric power over transmission lines constructed and being constructed to and from North Carolina, through South Carolina, Georgia, Tennessee, Arkansas, and other Southern states, is vitally important to the industrial development of the South, which would be seriously retarded if the bill above referred to or any similar bill should be approved by Congress, and,

Preamble: general distribution of electric current important to industrial development.

Whereas, during the drought which prevailed in this State during the summer and autumn of nineteen hundred and twenty-five, which threatened the suspension of many industries, the large steam plant of the United States at Muscle Shoals was put into operation and by means of interconnection and relays, power was transmitted to North Carolina and other Southern states and thereby made possible the continuous operation of industries and employment of labor: Now, therefore,

Preamble: power from steam plant transmitted.

Be it resolved by the General Assembly of North Carolina:

SECTION 1. That Congress be and is hereby memorialized to safeguard the interests of the people of North Carolina and of other states likewise situated, by providing that all power at Muscle Shoals, beyond the requirements for national defense and fertilizer production, and also power to be developed by the United States at other power sites in the South, be made available for general distribution to the public in North Carolina and other states, under appropriate regulations by the states.

Memorial to Congress.

Power to be made available for general distribution.

Copies of resolution to be transmitted.

SEC. 2. Be it further resolved that the Secretary of State transmit by mail a true copy of this resolution to the President of the United States, the Vice-President of the United States for the information of the Senate, to the Speaker of the House of Representatives, to the chairman of the Committee on Military Affairs of the House, to the chairman of the Committee on Agriculture of the Senate, and to the Senators and members of the Congress from the State of North Carolina.

Ratified this the 12th day of February, A. D. 1927.

RESOLUTION No. 14

A RESOLUTION EXPRESSING SYMPATHY FOR THE DEATH OF G. A. FOSTER, A FORMER MEMBER OF THIS GENERAL ASSEMBLY.

Preamble:
information.

Whereas, the attention of the General Assembly has been called to the death of G. A. Foster of Liberty, North Carolina, a former member of this House from Randolph County: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Sympathy
expressed.

SECTION 1. That the General Assembly expresses its deep and heartfelt sympathy for the loss of the said G. A. Foster, of Liberty, North Carolina, a highly useful and respected citizen and a former member of this General Assembly.

Copy sent to
daughter.

SEC. 2. That a certified copy of this resolution be sent to Mrs. J. D. Gregg, of Liberty, North Carolina, the only surviving child of the said G. A. Foster.

Ratified this the 16th day of February, A. D. 1927.

RESOLUTION No. 15

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA AND OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

Resolved by the House of Representatives, the Senate concurring:

Joint meeting
ordered.

That there shall be a joint meeting of the House of Representatives and the Senate in the hall of the House of Representatives on the twenty-third day of February, one thousand

Date.

nine hundred and twenty-seven, at the hour of 12 o'clock M., for the purpose of electing trustees of the University of North Carolina and of the North Carolina State College of Agriculture and Engineering. Purpose.

Ratified this the 23rd day of February, A. D. 1927.

RESOLUTION No. 16

JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO USE DEPARTMENTAL EMPLOYEES IN THE ENROLLMENT OF BILLS, BEFORE AND AFTER OFFICE HOURS.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Secretary of State be and he is hereby authorized to use the employees in the various State departments before and after office hours in the enrollment of bills, passed by this General Assembly, and they shall be paid by the copy sheet, as provided by law.

Employment out of office hours authorized.

SEC. 2. That if any employee or employees do any work under the provisions of this act during their regular office hours, they shall be guilty of a misdemeanor and be fined not exceeding fifty dollars, or imprisoned not exceeding thirty days.

Outside work during office hours misdemeanor.

SEC. 3. That this resolution shall be in force and effect from and after its ratification.

Punishment.

Ratified this the 24th day of February, A. D. 1927.

RESOLUTION No. 17

A RESOLUTION OF ASSENT TO THE PURPOSE OF THE CONGRESSIONAL PURNELL ACT.

Whereas, the Congress of our United States has by enactment, approved February twenty-fourth, one thousand nine hundred and twenty-five, known as the Purnell Act, provided for the more complete endowment and maintenance of agricultural experiment stations, and authorized the appropriation, in addition to the amounts now received by such agricultural experiment stations, the sum of twenty thousand dollars for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-six; thirty thousand dollars for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-seven; forty thousand dollars for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-eight;

Preamble: passage of act.

Appropriations.

fifty thousand dollars for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-nine; sixty thousand dollars for the fiscal year ending June thirtieth, one thousand nine hundred and thirty; and sixty thousand dollars for each fiscal year thereafter to be paid to each State and territory, and,

Preamble: application of appropriations.

Whereas, the funds appropriated in accord with this act are to be applied only to paying the necessary expenses of conducting investigations or making experiments bearing directly in the production, manufacture, preparation, use, distribution, and marketing of agricultural products, and including such scientific researches as have for their purpose the establishment and maintenance of a permanent and efficient agricultural industry, and such economic and sociological investigations as have for their purpose the development and improvement of the rural home and rural life, and for printing and disseminating the results of said researches, and,

Preamble: State receives direct benefit.

Whereas, the State of North Carolina along with other states and territories receives a direct benefit from this act in that the funds are to be used for the advancement of its agricultural industry.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

Assent of State

SECTION 1. That the State of North Carolina by its General Assembly doth assent to the purposes and conditions of the said Congressional Purnell Act.

SEC. 2. This resolution shall be in force from and after its passage.

Ratified this the 25th day of February, A. D. 1927.

RESOLUTION No. 18

RESOLUTION CALLING ATTENTION OF CONGRESS TO THE ADVISABILITY AND PRACTICABILITY OF CREATING AND ESTABLISHING A LARGE NATIONAL GAME AND FISH PRESERVE IN THE NORTHEASTERN PART OF THE STATE OF NORTH CAROLINA.

Preamble: fish and migrating birds.

Whereas, the waters of northeastern North Carolina abound in fish of all kinds, and lie in the usual path of ducks and other migrating birds; and,

Climatic conditions.

Whereas, the climate and conditions of the northeastern part of North Carolina are such as to promote, promulgate and support a rapid and large increase of all kinds of fish, game and birds, if properly regulated and protected by appropriate Legislation; and,

Whereas, the great natural supply and increase of fish, birds and game is now being depleted and destroyed and wasted through improper and lack of coöperation and appropriate Legislation; and,

Depletion of fish, birds and game.

Whereas, it is altogether practicable and highly advisable that the national government should set apart a large territory in the Northeastern part of North Carolina as a national game and fish preserve and enact and enforce appropriate Legislation for the protection, promulgation and control of said territory; Therefore, be it,

Whereas plan practicable and advisable.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a large territory in the Northeastern part of North Carolina ought to be created and established as a national game and fish preserve by the Federal Government and controlled and managed as are other national game and fish preserves now created and established in other parts of the United States.

National game and fish preserve ought to be created.

SEC. 2. That a copy of this resolution be forwarded to each senator and member of the House of Representatives in Congress from this State, with the request that they seek by appropriate resolution so to create and establish a large territory in the Northeastern part of North Carolina as a national game and fish preserve.

Copies of resolution forwarded to senators and representatives.

Ratified this the 2nd day of March, A. D. 1927.

RESOLUTION No. 19

RESOLUTION RELATIVE TO THE DEATH OF THE MOTHER OF REPRESENTATIVE J. HAMP GILES, OF THE COUNTY OF BURKE.

That, whereas, the members of the General Assembly of North Carolina have learned of the passing of the beloved mother of our distinguished and honored fellow member from Burke County; and,

Preamble; intelligence of death.

Whereas, the members do hereby desire to give expression of their deepest sympathy to and for the gentleman from Burke County, the Honorable J. Hamp Giles, in this hour of his great bereavement and sorrow for the loss which he has sustained; Now, therefore,

Desire to give expression of sympathy.

Be it Resolved by the House of Representatives, the Senate concurring:

That the General Assembly does hereby extend its deepest sympathy to Honorable J. Hamp Giles in his bereavement, and

Sympathy extended.

Copies of resolution to be sent to family.

that a copy of these resolutions be sent to the bereaved and his family.

Ratified this the 2nd day of March, A. D. 1927.

RESOLUTION No. 20

RESOLUTION TO PAY EXPENSES OF THE SENATE COMMITTEE VISITING CULLOWHEE TRAINING SCHOOL AT CULLOWHEE, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

Warrants to be issued.

SECTION 1. That in order to defray the expenses of the Senate Committee actually incurred in visiting Cullowhee Training School at Cullowhee, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in favor of the following persons and in the following amounts:

Amounts.

Senator Thomas Stringfield	\$40.23
Senator P. T. McNeill	40.23
Senator Lloyd J. Lawrence	40.23

Total	\$120.69
-------------	----------

SEC. 2. This act shall be in effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

RESOLUTION No. 21

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA TO PAY THE EXPENSES OF THE VISITING COMMITTEE TO THE STATE HOSPITAL AT GOLDSBORO.

Preamble: advancement of expenses.

Whereas, the Honorable Dr. B. T. Cox advanced all the expenses, in the sum of Twenty-five dollars (\$25.00) of all the members of the visiting committee to the State Hospital for the Colored Insane at Goldsboro, North Carolina: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Payment authorized.

SECTION 1. That the State Auditor be authorized and directed to draw his warrant in favor of Dr. B. T. Cox in the sum of twenty-five dollars (\$25.00), and that the State Treasurer be authorized and directed to pay such warrant.

SEC. 2. That this resolution be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1927.

RESOLUTION No. 22

Whereas, the Honorable Lindsay C. Warren of the First North Carolina District has introduced in the House of Representatives of the United States a bill providing for the erection of a national memorial at or near Kitty Hawk, in Dare County, to commemorate the conquest of the air by Orville and Wilbur Wright on December seventeenth, nineteen hundred and three, by the first airplane flight ever achieved; and,

Whereas, said achievement was of stupendous importance to all mankind and should be fittingly commemorated; Therefore,

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the action of Honorable Lindsay C. Warren in introducing said bill in the House of Representatives is hereby commended and endorsed, and the Congress is hereby memorialized and urged to pass said bill.

SEC. 2. That a copy of this resolution be sent to Honorable Lindsay C. Warren for presentation to the Congress.

Ratified this the 3rd day of March, A. D. 1927.

Preamble: bill providing for national memorial introduced.

Preamble: achievement of importance to all mankind.

Introduction of bill commended and endorsed.

Congress memorialized and urged to pass bill.

Copy to be sent.

RESOLUTION No. 23

Resolved by the House of Representatives, the Senate concurring:

That, whereas, Dr. C. M. Higgins has rendered valuable and efficient services to the members of this General Assembly in his capacity as Doorkeeper of the House of Representatives: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That Dr. C. M. Higgins, Doorkeeper of the House of Representatives, be and he is hereby allowed the sum of two dollars (\$2.00) per day in addition to his per diem allowed by law from the date of his employment only.

SEC. 2. That the principal clerks of the House and Senate respectively are hereby directed to issue vouchers therefor.

SEC. 3. That this resolution shall be in full force and effect from and after its passage.

Ratified this the 3rd day of March, A. D. 1927.

Preamble: valuable and efficient service rendered.

Allowance in addition to per diem.

Clerks of house and senate to issue vouchers.

RESOLUTION No. 24

JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE HOUSE OF REPRESENTATIVES VISITING THE NORTH CAROLINA SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

Warrants for payment to issue.

That in order to defray the expenses of the House Committee actually incurred in visiting the School for the Deaf at Morganton, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Amounts.

Representative Wm. H. Bell	\$28.00
Representative J. T. Wells	28.00
Representative J. W. Rideoutte	28.00
Representative J. A. Bridger	28.00
Representative Tom J. Moss, chairman	32.00

This act to be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1927.

RESOLUTION No. 25

RESOLUTION TO PAY MEMBERS OF COMMITTEE ON INSTITUTION FOR DEAF.

Resolved by the Senate, the House of Representatives concurring:

Auditor to issue warrant.

That the Auditor of the State be directed to issue a warrant on the Treasurer of the State to Senator Frank Grier, chairman of the Senate Committee on Institution for the Deaf for forty-four dollars to be distributed as follows:

Amount.

Distribution.

H. T. Fulton	\$18.00
J. M. Broughton	26.00

Account.

The expenses incurred by the committee who visited and inspected the Institution for Deaf at Morganton.

This resolution shall be in effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1927.

RESOLUTION No. 26

RESOLUTION TO PAY EXPENSES OF THE SENATE COMMITTEE VISITING UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL, N. C.

Resolved by the Senate, the House of Representatives concurring:

That in order to defray the expenses of the Senate Committee actually incurred in visiting the University of North Carolina, Chapel Hill, N. C., the State Auditor be and is hereby authorized and directed to issue his warrant on the State Treasurer in favor of Senator E. S. Askew, Chairman of Educational Committee, visiting the University of North Carolina in the sum of fifteen dollars.

Subject of appropriation.

Auditor to draw warrant.

Payee.

Ratified this the 4th day of March, A. D. 1927.

RESOLUTION No. 27

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE CASWELL TRAINING SCHOOL AT KINSTON.

The General Assembly of North Carolina do enact:

SECTION 1. That the sum of forty dollars (\$40.00) is hereby appropriated to pay the Safety Transit Line, Incorporated, for the use of a bus transporting the Caswell Training School sub-committee of the Senate and House of Representatives on a visit to the Caswell Training School at Kinston.

Appropriation.

Subject of appropriation.

SEC. 2. That this resolution shall be in force and effect from and after the date of its ratification.

Ratified this the 4th day of March, A. D. 1927.

RESOLUTION No. 28

Resolved by the Senate, the House of Representatives concurring:

Resolved, first, That the State Treasurer of North Carolina is authorized and directed to pay to the contestee, R. J. Roane, for expenses incurred in the contested election case of Henry G. Robertson versus Robert J. Roane from the Thirty-third Senatorial District, the sums of:

Payment for expense of contested election.

Payee.

Statement	Attorneys:	
	Bryson and Black and Thurman Leatherwood	\$100.00
	Miss Mildred Beck, Stenographer	51.50
	Various witnesses (12) five days each	60.00
	Contestee's manager, Thos. DeBord, 5 days	25.00

\$236.50

Resolved, second, That this resolution shall be in force from and after its passage.
Ratified this the 7th day of March, A. D. 1927.

Preamble.

Deposits standing as reserve fund.

Amount.

RESOLUTION No. 29

No provision for settlement.

Disposition of fund.

Whereas, there now remains in certain banks funds reserved for the payment of refund checks issued by the office of the Secretary of State, amounting approximately to nine hundred dollars (\$900.00) ; some of which checks have been out for many years, and all of them since April first, one thousand nine hundred and twenty-five, and most of which will never be presented for payment; said checks being for small amounts, and issued to refund over-payments on automobile licenses, and,

Whereas, there is now no provision in law for turning these amounts over to the State Treasurer for the benefit of the roads; and,

Whereas, the Secretary of State incurred certain losses in the deposit of automobile funds while he was negotiating with the banks for indemnity bonds occasioned by the failure of said banks, and which losses were made good by him when said department was turned over to the Department of Revenue, towit:

The United Commercial Bank of Plymouth,	
December, 1924	\$128.00
Martin County Savings Bank & Trust Co., at Williamston	57.50
Total	\$185.50

Payment to treasurer authorized.

Loss by bank failures deducted.

Treasurer to pay outstanding checks.

Now, therefore, be it resolved by the Senate, the House concurring:

That the Secretary of State be authorized to pay the said funds into the hands of the State Treasurer, after deducting the sum of one hundred eighty-five dollars and fifty cents (\$185.50), which loss he sustained by failure of said banks, and the State Treasurer is hereby directed to pay any of his outstanding checks if and when presented.

This resolution shall be in force on and after its ratification.
Ratified this the 7th day of March, A. D. 1927.

RESOLUTION No. 30

JOINT RESOLUTION TO CREATE A COMMISSION, ON THE PART OF THE STATE OF NORTH CAROLINA, TO BE ASSOCIATED WITH A LIKE COMMISSION CREATED BY ACT OF THE CONGRESS: AND SUCH OTHER COMMISSIONS AS HAVE BEEN AND MAY HEREAFTER BE CREATED BY ACT OF THE LEGISLATURES OF THE RESPECTIVE STATES: AND WITH CIVIL COMMITTEES FORMED BY THE SULGRAVE INSTITUTION AND OTHER PATRIOTIC CIVIC BODIES: IN THE COMMEMORATION OF THE BI-CENTENNIAL OF THE BIRTHDAY OF GEORGE WASHINGTON, THE MOST SIGNIFICANT AND MOMENTOUS ANNIVERSARY EVENT IN THE HISTORY OF THE AMERICAN PEOPLE.

Whereas, the Congress of the United States by joint resolution approved the twenty-second of December, one thousand nine hundred and twenty-four, authorized the establishment of a national commission to conduct the celebration of the two hundredth anniversary of the birth of George Washington; and,

Preamble:
authorization of
national commis-
sion.

Whereas, it is the desire of the National Commission that the several states authorize the appointment of commissions to coöperate with said National Commission in formulating plans for and conducting such celebration; and,

Desire of national
commission for
cooperation of
states.

Whereas, the significance of this event transcends an importance any other historic event of a similar kind, that has before been commemorated by our nation; and,

Preamble: his-
torical import-
ance of event.

Whereas, several years are needed in which to secure endorsement of the plan by the respective states, and providing commissioners therefor; and to complete fitting and adequate plans for the commemoration of such outstanding historical event; and,

Preamble: time
needed for prepar-
ation.

Whereas, heretofore the commemoration of epochal events has always been marred by the incompleteness of preparations for such celebrations necessitating delays and lessening the significance of the ceremonial; and,

Preamble: com-
memoration
marred by
incomplete
preparation.

Whereas, if any suitable commemoration of the bi-centennial of the birth of George Washington, that is commensurate with its importance and significance to the American people, and the world, be held, then the time between the present day and the date of the proposed celebration is by no means too long for the completion and carrying out of plans necessary therefor, wherefore, be it,

Preamble: time
not too long for
preparation.

Resolved by the House of Representatives of the State of North Carolina, the Senate concurring:

State commission created.

Governor ex-officio member.

Ten appointed by governor.
Objects to be attained.

Continuation of commission.

Report.

Meeting for organization.

Representation of State.

Participation in carrying out program.

Officers of commission.

Copies of resolution to be transmitted.

Vacancies to be filled.

Resolution effective.

SECTION 1. That a State Commission be and the same is hereby created, to consist of eleven persons, of whom, one ex officio member shall be the Governor of the State of North Carolina, and of whom ten shall be appointed by the Governor of this State, to act for the State and to be associated with the National, State and Civic Commissions in connection with the celebration, in the year one thousand nine hundred and thirty-two, at such place as the National Commission may name, and by the nation as a whole, of the bi-centennial of the birth of George Washington, General of our armies who achieved our Independence, President of the Convention which gave us Constitutional Government; first President of our Republic; our foremost citizen who died and has since lived first in peace, first in war and first in the hearts of his countrymen.

SEC. 2. That the commission hereunder created shall continue for a period of one year after the expiration of the celebration of said event; and shall file their report with the Governor of the State who shall transmit the same to the next succeeding General Assembly after such celebration.

SEC. 3. That such commission shall have its first meeting in the City of Raleigh upon the call of the Governor; and upon organization shall represent the State of North Carolina in respect to the formulation and completion of plan or plans of celebration in association with the other commissions and committees named in this act; and shall, as such, participate in carrying out the program so arranged and that the officers of this commission shall consist of a chairman, vice-chairman and a secretary to be selected from their number.

SEC. 4. That the Governor of the State be, and he is hereby authorized and requested to transmit suitable copies of this joint resolution to the President; to the Senate and to the House of Representatives in Congress; to the Governors of the respective states and to the Sulgrave Institution to the end that they be apprized that the State of North Carolina heartily endorses the proposed celebration and promises to promote it and participate therein.

SEC. 5. That vacancies occurring in the commission herein created, shall be filled by appointment by the Governor of this State.

SEC. 6. That this resolution shall take effect from February twenty-second, one thousand nine hundred and twenty-seven.

Ratified this the 7th day of March, A. D. 1927.

RESOLUTION No. 31

JOINT RESOLUTION RELATIVE TO SESQUI-CENTENNIAL OF THE FIRST SESSION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA AFTER IT BECAME A STATE, AT NEW BERN, IN THE SPRING OF 1777, THE SAME TO BE HELD AT NEW BERN ON THE DAY OF....., 1927.

Whereas, it is proposed by the citizens of New Bern and of Craven County to commemorate several important historical events of State-wide interest during the period just prior to the Revolution and for some years thereafter, among which was the first Provincial Congress of August the twenty-fifth, one thousand seven hundred and seventy-four, where the representatives of the people, as such, met for the first time in America in contemptuous defiance of British authority, and where, on May the thirty-first, one thousand seven hundred and seventy-five, the first of the Royal Governors to do so left the palace at New Bern in compulsory flight to seek refuge on board His Majesty's cruiser off the coast; and the meeting of the first General Assembly after the Declaration of Independence and under the State Constitution at New Bern in the spring of one thousand seven hundred and seventy-seven; and,

Whereas, in consonance with the purposes aforesaid it is most desirable that recognition of these historical events of first importance to the State in commemorating the patriotic actions of the fathers be made; Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina do hereby recognize the signal importance to this Commonwealth of the momentous events enacted by the people of the State under the leadership of the patriotic fathers of that day, and heartily approve the proposed action of the people of New Bern and Craven County in commemorating those great events in North Carolina and American history.

SEC. 2. That the Speaker of the House and President of the Senate are authorized and empowered to appoint a Committee, of which the President of the Senate and Speaker of the House shall be members, to represent this General Assembly on the occasion of the proposed celebration at New Bern.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

This resolution deserves reading and thought. It is of too much dignity for casual comment.

RESOLUTION No. 32

JOINT RESOLUTION OF THE HOUSE AND SENATE,
COMPENSATING ALEX LASSITER, CHIEF CLERK OF
THE HOUSE, AND LEROY MARTIN, CHIEF CLERK OF
THE SENATE, FOR POSTAGE PURCHASED BY THEM
BY VIRTUE OF THEIR OFFICES.

*Be it resolved by the House of Representatives, the Senate
concurring:*

Payments
authorized.

That there be paid to Alex Lassiter, Chief Clerk of the House, the sum of thirty-seven (\$37.50) and fifty one-hundredths dollars, and to LeRoy Martin the sum of thirty-seven (\$37.50) and fifty one-hundredths dollars, to be charged as expenditures of the House of Representatives and Senate, respectively, to reimburse them for postage necessarily used by them in performing the duties of their respective offices.

Fund charged on.

Subject of expense.

This resolution shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

RESOLUTION No. 33

RESOLUTION IN BEHALF OF THE CLERKS OF THE GEN-
ERAL ASSEMBLY.

*Resolved by the Senate, the House of Representatives con-
curring:*

Allowance of
additional pay.

SECTION 1. That the principal clerk of the Senate and his assistants, the principal clerk of the House of Representatives, and his assistants, the reading clerks of both branches of the General Assembly, the engrossing clerks of both branches of the General Assembly, and their assistants, the enrolling clerk and his assistants, all committee clerks, the Sergeant-at-Arms, and the Assistant Sergeant-at-Arms of the Senate and House, the pages in both branches of the General Assembly, be and the same are hereby allowed the sum of one dollar per day, in addition to their pay per diem allowed by law, from date of their employment only.

Principal clerks
to issue vouchers.

SEC. 2. That the principal clerk of the Senate and the principal clerk of the House of Representatives are hereby directed to issue vouchers therefor.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1927.

RESOLUTION No. 34

A JOINT RESOLUTION TO AUTHORIZE THE COMMISSIONER OF REVENUE TO SETTLE CERTAIN PENDING LITIGATION BETWEEN THE STATE OF NORTH CAROLINA AND THE WESTERN UNION TELEGRAPH COMPANY AND THE POSTAL TELEGRAPH-CABLE COMPANY.

Whereas, by section 87 of the Revenue Act of 1925 a privilege tax of \$7.50 per pole mile was assessed against telegraph companies doing business in North Carolina, and,

Preamble: privilege tax assessed.

Whereas, litigation involving the constitutionality and validity of said tax is now pending in the Superior Court of Wake County, and,

Preamble: litigation pending.

Whereas, it appears that a just and reasonable settlement of such litigation should be had upon the basis hereinafter set forth, and the Commissioner of Revenue and the Attorney-General having recommended and advised such settlement,

Preamble: basis of settlement.

Therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Commissioner of Revenue be and he is hereby authorized and empowered to effect a settlement of the litigation now pending in the Superior Court of Wake County wherein the State of North Carolina is plaintiff and the Western Union Telegraph Company and the Postal Telegraph-Cable Company, respectively, are defendants, upon the basis that each of said companies shall pay to the State of North Carolina for each of the years 1925 and 1926 a privilege tax at the rate of \$5.00 per pole mile, together with interest thereon at six per centum per annum from the date such taxes would otherwise have been payable under the then existing law, with the costs of said actions; and that said sums, when so paid, shall be received and accepted by the State of North Carolina in full settlement and satisfaction of all privilege taxes due by said companies for the years 1925 and 1926.

Commissioner of revenue to effect settlement.

Basis of settlement.

Sums received in full settlement.

SEC. 2. That all laws and clauses of laws in conflict with this resolution be and the same are hereby repealed.

Repealing clause.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 35

RESOLUTION TO PROVIDE FOR AN INVESTIGATION OF ALLEGED MISTREATMENT OF H. B. WILLIAMS, DECEASED, WHILE CONFINED TO THE STATE HOSPITAL AT MORGANTON.

Allegation of gross neglect and mistreatment causing death.

Whereas, the widow and children of H. B. Williams, late of Beaufort County, allege in affidavits, copies of which are attached hereto, that his death was caused or hastened by gross neglect and mistreatment by those charged with his care and keeping while he was an inmate of the State Hospital at Morganton, the facts in regard to which should be investigated and ascertained:

Therefore, be it resolved by the House of Representatives, the Senate concurring:

Governor requested to cause investigation and report of findings to be made.

Notice of hearing.

Right to appear by counsel and submit evidence.

Fund charged with expense.

That the Governor be and he is hereby requested to cause an investigation to be made by the Attorney-General of the alleged mistreatment of said H. B. Williams, and to report his findings thereon. Notice of the time and place of hearing shall be given to the head or superintendent of said hospital and to the interested parties, who shall have the right to appear and be represented by counsel, and to submit evidence upon their allegations. The expense of such investigation shall be paid out of the Contingent Fund.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 36

JOINT RESOLUTION IN BEHALF OF MRS. FRANK MITCHELL, TELEPHONE OPERATOR.

Preamble: splendid service received.

Whereas, the members of the General Assembly have received splendid service from Mrs. Frank Mitchell as telephone operator; and,

Preamble: duty arduous and hours of service long.

Whereas, the duties of this position have been very arduous and required long hours of service; and,

Preamble: splendid service rendered.

Whereas, Mrs. Mitchell has rendered splendid service in this connection:

Be it, therefore, resolved by the House of Representatives, the Senate concurring:

Allowance as compensation.

SECTION 1. That Mrs. Frank Mitchell be allowed as compensation for her services the sum of two dollars per day for each day of session of one thousand nine hundred and twenty-seven.

SEC. 2. That the Principal Clerk of the Senate is hereby authorized and directed to issue voucher in payment hereof. Voucher.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 37

JOINT RESOLUTION IN BEHALF OF THE LEGISLATURE TELEPHONE OPERATORS.

Whereas, the members of the General Assembly have received excellent service from the State Central Telephone operators, to-wit: Mrs. W. O. Jones, Mrs. H. Kauffman, and Miss Stella Todd; and,

Whereas, the duties of their business have been very arduous and their labors greatly increased by the additional work imposed upon them during this session of the General Assembly: Now, therefore,

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That Mrs. W. O. Jones, Mrs. H. Kauffman, and Miss Stella Todd each be allowed as compensation for their services the sum of two dollars per day for each day of the session of one thousand nine hundred and twenty-seven, and that the State Auditor is hereby authorized and directed to issue vouchers in payment thereof.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 38

RESOLUTION PROVIDING COMPENSATION FOR THOMAS JAMES, CLERK OF THE POST OFFICE SUBSTATION.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That Thomas James, clerk of postoffice substation, located in the Capitol Building, be allowed the sum of one dollar per day as compensation for his faithful, untiring and efficient service to the members of this General Assembly in caring for and delivering their mail.

SEC. 2. That the State Auditor is hereby directed to issue his warrant upon the State Treasurer for the amount of the above sum, and the State Treasurer is authorized and directed to pay the same out of the general funds of the State.

SEC. 3. That this resolution shall take effect upon ratification.

Ratified this the 9th day of March, A. D. 1927.

Preamble: excellent service rendered.

Names of operators.

Preamble: arduous duties and increased labor.

Allowances.

Auditor to issue vouchers.

Allowance.

Auditor to issue warrant.

Treasurer to pay warrant.

RESOLUTION No. 39

JOINT RESOLUTION IN BEHALF OF WILLIAM M'IVER,
COLORED PORTER, FOR SERVICES RENDERED THE
GENERAL ASSEMBLY.

Preamble: service
rendered by
department.

Whereas, the service rendered unto the General Assembly from the office of the Department of Labor and Printing, in the furnishing of supplies for the different departments; and,

Preamble: extra
work on porter.

Whereas, William McIver, the porter, in the supply department, has been required to do a great deal of extra work and has also been required to make a great deal of overtime in doing his work there and the extra work required on the account of the Legislature; Now, therefore,

Overtime work.

Resolved by the Senate, the House of Representatives concurring:

Allowance.

SECTION 1. That William McIver be allowed, as compensation for his services to the General Assembly, the sum of one dollar per day for each day of the session of one thousand nine hundred and twenty-seven, and that the State Auditor is hereby authorized and directed to issue voucher in payment thereof.

Auditor to issue
voucher.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 40

Preamble: extra
pay allowed clerks.

Whereas, there has been introduced a joint resolution providing for one dollar per day extra compensation for the clerks of the Senate and House of Representatives, which resolution has passed; and, whereas the said resolution failed to make provision for the laborers employed by both bodies; and, whereas said laborers have faithfully performed their work;

Preamble: no al-
lowance to
laborers.

Therefore, be it resolved by the Senate, the House of Representatives concurring:

Allowance of addi-
tional pay.

SECTION 1. That all laborers employed by the Senate and all laborers employed by the House of Representatives during the present session be and they are hereby allowed one dollar per day each from the time of employment, in addition to any other compensation received by them, such additional compensation to be paid by warrants drawn in the manner provided for payment of the regular compensation of such laborers.

Warrants to be
drawn.

SEC. 2. This resolution shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 41

RESOLUTION PROVIDING FOR FURNISHING CERTAIN
STATE REPORTS AND BOOKS TO ELON COLLEGE.

Whereas, on the eighteenth day of January, one thousand nine hundred and twenty-three, certain buildings including the library of Elon College were burned, and in said library there were certain State reports, State laws, and other records of a historical and educational value with respect to the past activities of the various State departments; and,

Preamble: destruction of library.

Whereas, said records and reports are of great value to said educational institution, and without which the students therein would not have access to said records and reports; and,

Loss of valuable books and records.

Whereas, said records and reports are difficult to obtain from private sources; and,

Preamble: records and reports of great value.

Whereas, the said Elon College is now equipped with a fireproof building in which to keep such records, reports and publications: Now, therefore,

Preamble: records and reports difficult to obtain.

Preamble: college now equipped with fireproof building.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the various State Departments, having in charge the printing, publication and distribution of the following reports, insofar as such departments have such reports available, be and they are hereby requested to send to Elon College, past, present and future reports of: The Board of Charities and Public Welfare, the Insurance Commission, the Auditor, the Corporation Commission, (the Public Laws and Resolutions of the General Assembly, Private Laws of the General Assembly, the Journal of the House and of the Senate and the Supreme Court Reports).

State departments to donate past and future reports.

Departments named.

Ratified this the 9th day of March, 1927.

RESOLUTION No. 42

JOINT RESOLUTION RELATIVE TO JANITOR SERVICE
IN THE STATE CAPITOL BUILDING.

Whereas, Paschal Williams, of the Secretary of State's office, Roach Farrar, of the Governor's office, James Privette and R. J. Jones, having had extra work during the session of the General Assembly, in preparing and keeping in order the said building, and in other ways,

Preamble: janitors affected.

Extra work.

Therefore, be it resolved by the House of Representatives, the Senate concurring:

Allowances.

SECTION 1. That each of said persons be allowed fifty cents (\$0.50) per day for such services rendered during the session. To be paid by the State Treasurer upon warrant of the State Auditor.

Payment.

SEC. 2. This resolution shall take effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 43

JOINT RESOLUTION IN BEHALF OF THE LEGISLATURE TELEPHONE OPERATORS.

Preamble; excellent service received.

Whereas, the members of the General Assembly have received excellent service from the State Central Telephone Operators, to-wit: Mrs. O. R. Williams, and Mrs. H. D. Harper; and,

Preamble; duties arduous and labors increased.

Whereas, the duties of their business have been very arduous and their labors greatly increased by the additional work imposed upon them during this session of the General Assembly: Now, therefore,

Resolved by the Senate, the House of Representatives concurring:

Allowance.

SECTION 1. That Mrs. O. R. Williams and Mrs. H. D. Harper each be allowed as compensation for their services the sum of two dollars per day for each day of the session of one thousand nine hundred and twenty-seven, and that the State Auditor is hereby authorized and directed to issue vouchers in payment thereof.

Auditor to issue vouchers.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

RESOLUTION No. 44

JOINT RESOLUTION RELATING TO EXTRA COMPENSATION OF THE NIGHT-WATCHMAN OF THE STATE CAPITOL.

Preamble: extra services.

Whereas, the night-watchman of the Capitol buildings and grounds has had extra services to perform in looking after the lights of the Senate and House and the Capitol building and

grounds during the session of the General Assembly, and in the performance of his duties he has been uniformly courteous and accommodating: Now, therefore,

The General Assembly of North Carolina do enact:

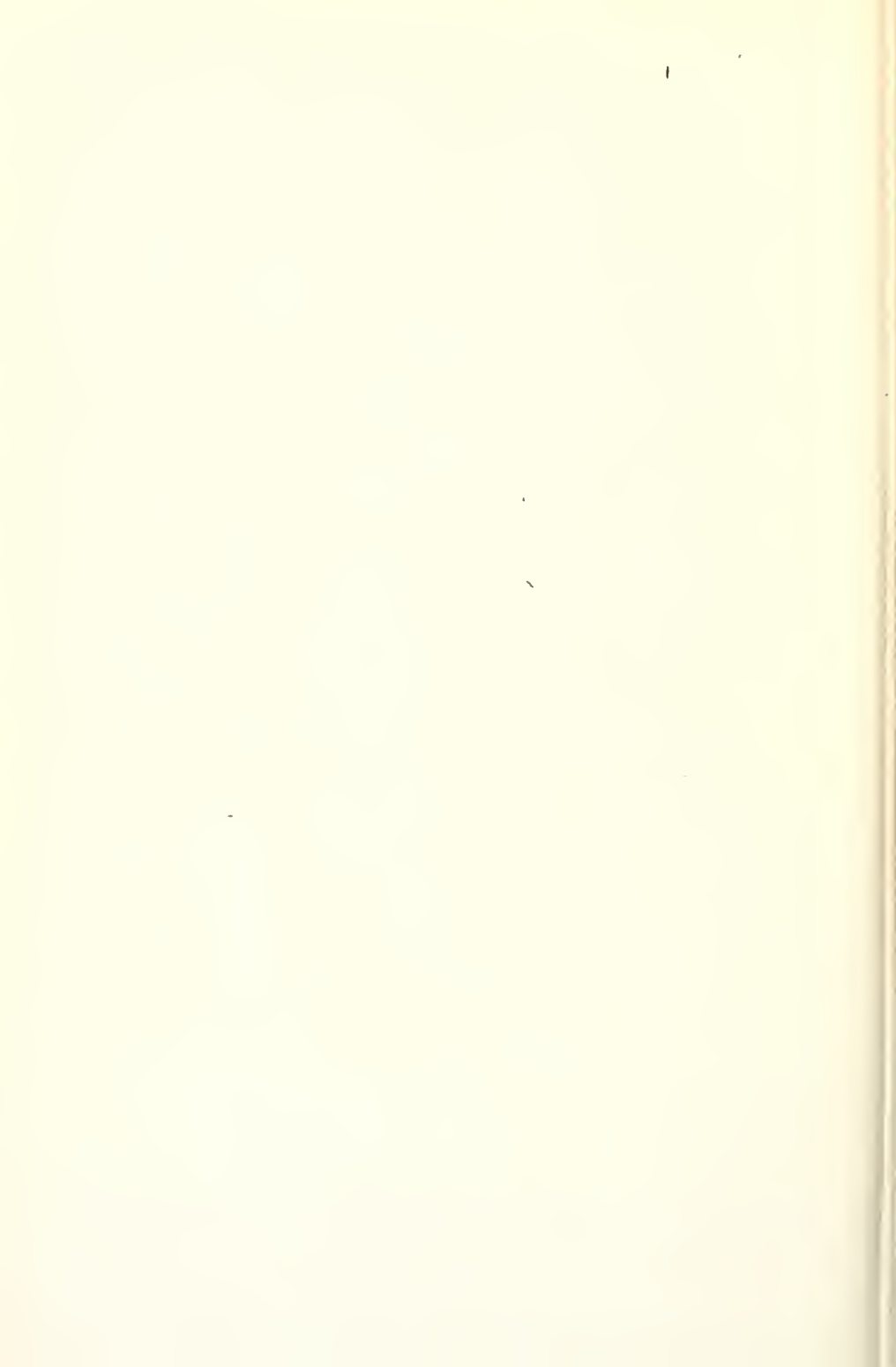
SECTION 1. That the night-watchman be and he is hereby
awarded the sum of one dollar per day, during the session of
the General Assembly for these extra sessions, to be paid by
the State Treasurer upon the warrant of the State Auditor.

Allowance.

Payment.

SEC. 2. That this resolution shall be in force and effect
from and after its ratification.

Ratified this the 9th day of March, A. D. 1927.

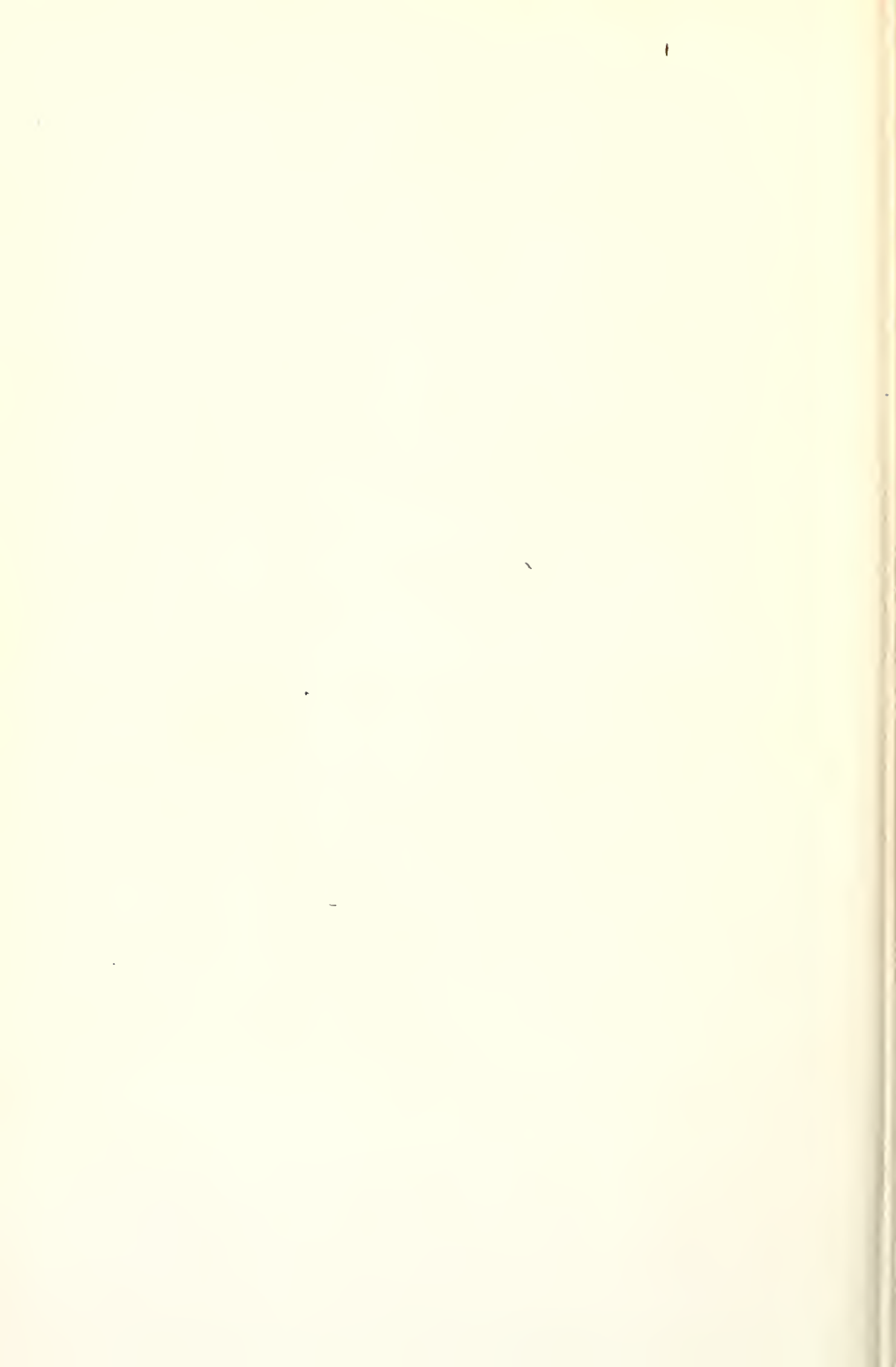


STATE OF NORTH CAROLINA,
OFFICE OF SECRETARY OF STATE.

RALEIGH, April 8, 1927.

I, W. N. EVERETT, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.


Secretary of State.



INDEX

TO THE

PUBLIC LAWS

SESSION 1927

A	PAGE
Abandoned cemeteries, removal of dead bodies from	523
Acquisition of parks and recreational facilities in Great Smoky Mountains	53
Administrators sales of real estate.....	10
Administrators and executors sales by.....	12
Administrators and executors power to mortgage real estate	586
Administration of fiscal affairs of counties.....	411
Adopted proceedings validated.....	520
Ad valorem tax.....	572
Advances, lien on crops for.....	14
Advertisement of execution and judicial sales.....	621
Agricultural credit corporations, interest or discount rate.....	339
Agricultural loans, discount or interest rate.....	339
Albemarle Sound, restoration and conservation of fish and shell fish industry	642
Aliens, registration of, required and provided for.....	532
Alleghany County, reward for capture of stills.....	37
Amendments to charters of corporations.....	409
American Legion Convention, attendance by State employees.....	626
Andrew Johnson, commission on preservation of house of.....	641
Andrews, Miss Martha, appointed member of Reproduction Commission	12
Animals, disposal of carcasses of.....	1
Annuities, reducing present worth of.....	572
Anson County, Superior Court	529
Appeals, relating to	10
Appointment of guardians for insane persons.....	509
Appropriation Act	165
Appropriation for purchase of vessel for Department of Conservation and Development	595
Arbitration, concerning	313
Arbor Day	162
Arguments to jurors, time of limited.....	84
Ashe County, reward for destruction of stills.....	37
Assignment of wages, loans on.....	162
Attorney-General, to make investigations on request of Governor.....	593
Attorneys-at-law, disbarment	394
Attorneys, Buncombe to assist district solicitor.....	2
Auditor, State, report of debts to.....	567
Audubon Society, abolished	66

	PAGE
Authority of State Highway Commission, as to location of highways.....	44
Automobile Law	366
building payment of cost of completion	410
license date changed	18
traveling side roads	364
(seized) use of by officers	11
sale of lubricating oils for	522
Avery County, reward for destruction of stills.....	37

B

Ballots for Constitutional Amendments and Referendum	528
Bank Examiners, loans to and from State Banks	20
Banking law amended	46
Banking Law amended as to Industrial Banks	408
Banks, method of liquidating	351
Beaufort County Terms of Court	349
reward for destruction of stills	37
Bennett Memorial, appointment of member	3
Bertie County, grand juries	165
Bladen County Superior Court.....	516
reward for destruction of stills.....	37
Blair, I. C., retirement with pension	646
Blind and Deaf, State Institutions for	298
Board of Education, security and protection of land of	295
Board of Education of counties, appointment	597
Board of Public Buildings and Grounds, powers and duties	482
Bonds for State Institutions	421
State, for bridge across Lower Chowan River	530
providing loans for veterans of World War	324
for prison farm	480
for State Highway issue authorized	317
issue by counties for establishment of tubercular hospitals	556
and notes of counties, issuance of	276
special charter school districts	347
Carteret County	644
Duplin County, for school houses	644
for school houses, Swain County	645
Wayne County	107
and enlargement of special charter school districts.....	297
and notes of counties, issuance of	276
stocks and other securities, sale of	451
Borrowing money by State Bank Examiners.....	20
Bridges, Lower Chowan River, for construction of	530
Chowan River	524
Bridge across Cape Fear River.....	34
Brokerage charges on mortgage loans in Transylvania County.....	3

	PAGE
Brunswick County primary law	344
Building lots, sale of in new subdivisions	561
Building fund for loans for school houses	542
Buncombe County, reward for capture of stills	37
attorney to assist District Solicitor	2
Bus Law, repealed, amended and re-enacted	395

C

Canova's Statue of Washington, commission on reproduction	12
Cape Fear River, bridge across	34
Capital Issues Law	451
Capture and destruction of stills, reward for	37
Care of cemeteries	620
Carcasses of animals, disposal of	1
Carteret County, bonds for school houses	644
Caswell County, reward for destruction of stills	37
Superior Courts, calendars, pay of witnesses, justices' returns	343
Superior Courts	549
Caswell Training School, return of escaping patients	360
relative to	537
Catawba County, reward for destruction of stills	37
Caveats, payments allowed by executor pending	364
Cemeteries, relating to	9
care of	620
(abandoned), removal of dead bodies from	523
Certificate of marriage law amended	610
Certificates of sale for taxes, foreclosure of	582
of stock	522
Cities and towns, Durham to provide place for holding United States courts	646
Greensboro to place memorials to Governor John Motley Morehead and Calvin Graves	31
Wilmington, pilot laws	488
Cities, salaries of officers	613
City or town cemeteries, relating to	9
Civil actions, relating to summons and pleadings in	102
relating to summons and pleading	393
Changes in zoning ordinances, hearings on	301
Charters of corporations, amendment of	409
Cheating or defrauding owners of personal property, to prevent	99
Checks, to prevent giving of worthless	100
Children in orphanages, attendance on public schools	513
Children under sixteen, employment of	618
Child's estate, forfeit of parents' right to participate	591
Chowan County, reward for destruction of stills	37
Chowan River bridge, referring to	524

	PAGE
Chowan River (Lower) State bonds for bridge	530
Claims determined by Governor and Council of State	602
Classification and commutation of prisoners other than State	526
Classification of intangible personal property, Constitution amended in relation to	572
Clerks Superior Courts, moneys held by	164
fees	615
fees in Franklin County	406
Clerks of Municipal County Courts, election of	519
Cleveland County, terms of court	484
Coin receptacles and slot machines, to prevent fraudulent use of	106
Colored Orphanage of North Carolina, organization and control of	511
Collateral loan certificates, issuance of	551
Collection of taxes, State Treasurer to borrow money in anticipation of collection of	540
Collection and settlement of taxes by counties	563
Colleges, denominational use of name of	4
East Carolina Teachers College, number of trustees	513
Columbus County, bonds for school houses	642
Commission for study of taxation	486
Confederate cemetery at Raleigh, care of	587
Confederate pensions, relative to	322
Conservation and Development, Department of, to be notified of prod- ucts from natural resources	627
consolidated with State-wide game law	617
consolidated with Fisheries Commission	91
appropriation for vessel for	595
Consolidated Statutes amended:	
article 1, chapter 101	478
parts 3 and 4, article 14, chapter 131	582
chapter 1, section 137, subsection 6	591
chapter 42, volume 1	105
chapter 55, article 3 (a), volume 3	308
chapter 97	628
chapter 110, article 3, part 1, volume 2	19
chapter 129	299
section 65 (a)	5
section 75	586
section 86, article 13, chapter 1	10
section 1131, chapter 22	409
sections 185 and 189	520
section 205	394
section 218 (c), volume 3	351
section 225 (m)	408
sections 476, 505, 509 and 753	102
sections 476, 505, 509, 753	393
section 633	10
sections 667, 668	16

Consolidated Statutes amended— <i>Continued</i> :	PAGE
section 672	348
sections 687 and 688	621
section 691 and section 72, volume 1	12
section 753, chapter 118, article 1, volume 3	410
section 962, volume 1	164
section 1162	522
section 1175	407
section 1179	365
section 1297	616
section 1443	529
section 1443	538
section 1443	536
section 1443	517
section 1443	563
section 1443	555
section 1443, volume 3	296
section 1443	164
section 1443	614
section 1443, volume 3	387
section 1443, volume 3	484
section 1443	510
section 1443	516
section 1443, volume 3	485
section 1461	645
section 1744	533
section 1744, chapter 34, volume 3	385
section 1791	572
section 1893, chapter 37, volume 3	94
section 1966	94
section 2286	509
section 2445	479
section 2623	9
section 2776 (u), volume 3	301
section 2810	620
section 2886	613
sections 2918 to 2969 (a), volume 3	340
sections 3883 and 3884, volume 3	107
section 3884 (a)	549
section 3903	406
section 3903, volume 1	615
section 4161	364
section 4173, chapter 82	1
sections 4242 and 4245	7
section 4488	1
section 4509	162
section 5006	102

Consolidated Statutes amended— <i>Continued</i> :	PAGE
section 5030, chapter 89, volume 3.....	15
section 5033	618
sections 5168 (i), 5168 (j), 5168 (o) and 5168 (u)	322
section 5362	407
section 5446, volume 3	513
section 5657, volume 3	32
section 5737, volume 3	616
section 5885, volume 2	298
section 6019	294
section 6054, volume 2	344
section 6085	90
sections 6109, 6110, 7663, 5168, 6803, 6273, 7311, 7312 and 7533	574
section 6175, chapter 103, article 2	360
section 6236, article 6	590
section 6316 and chapter 6, Public Laws of 1924	589
section 6413	29
sections 6414, 6415	517
section 6460, volume 2	8
sections 6943 (b), 6943 (c), 6943 (d), 6943 (e), 6943 (m)	488
section 7130, article 8, chapter 118.....	613
sections 7280 and 7281	30
section 7575	5
section 7667	32
Constitution amended:	
relative to compensation of members of General Assembly.....	549
in relation to Solicitors	329
section 9 of article 7 repealed (ad valorem tax)	572
section 3 of article 5, in relation to classification of intangible personal property	572
Constitutional amendments or referendums on one ballot	528
Contingent interest in real estate mortgaging.....	533
Contractors, percentage tax by counties	6
and subcontractors on municipal buildings, relating to.....	479
Co-operation of State Highway Commission and North Carolina Historical Commission in erecting markers	588
Co-operative non-profit life benefit associations	21
Co-operative non-profit life benefit associations, charter amended	619
Corporations, amendment of charters	409
defective deeds validated	386
election of directors	407
payment of dividends by	365
County Boards of Education, appointment of	597
Boards of Education, special fund for loans to.....	542
Boards of Education, Hoke County, conveyance of land to, by sanatorium	614
Courts, relating to	162

County—Continued:

	PAGE
Commissioners may establish county libraries	28
Commissioners may establish county libraries	521
Commissioners, acts in establishing County Courts validated	592
Contributions to State Highway system	594
Courts, establishment ratified	592
finance act	276
government, improved methods of	302
libraries, establishment of	28
libraries, establishment of	521
tubercular hospitals, establishment of	556
tuberculosis hospitals, erection and maintenance	30
hospitals and district homes for indigent and delinquent children	616
Courts, County, relating to	162
Court costs to be taxed in Wayne County	485
Court stenographers	645
Craven County, reward for destruction of stills	37
Creation, government, maintenance of sanitary districts	330
Creation of school districts, to provide for	389
Croatan Sound, restoration and conservation of fish and shell fish in-	
dustry	642
Crops, lien on for advances	14

Counties:

administration of fiscal affairs	411
boards of education for, appointed	597
distribution of equalizing fund to	621
collection and settlement of taxes	563
groups of, to establish and maintain general hospitals	93
percentage tax on contractors	6
justices of the peace for	490
issuance of bonds and notes	276
to report debts to State Auditor	567
may establish tubercular hospitals and issue bonds	556
establishment of hospitals by groups	538
townships, school districts, municipal corporations and taxing dis-	
tricts to report debt to State Auditor	567
Anson, Superior Court	529
Beaufort, terms of court	349
Bertie, grand juries	165
Bladen, Superior Court	516
Brunswick, primary	344
Buncombe, Attorney to assist District Solicitor	2
Carteret, bonds for school houses	644
Caswell, Superior Courts	549
Caswell, Superior Courts	343
Cleveland, terms of court	484

Counties— <i>Continued</i> :	PAGE
Columbus, bonds for school houses.....	642
Duplin, bonds for school houses.....	644
Edgecombe, Superior Court.....	387
Forsyth, employment of attorney.....	388
Forsyth, Superior Court.....	541
Franklin, fees of Clerk of Superior Court.....	406
Graham, Clay and Macon, Superior Courts.....	614
Guilford, additional terms of court, prosecution of criminal cases.....	562
Harnett, Superior Courts.....	510
Harnett, terms of court.....	563
Henderson, County Court abolished.....	341
Hertford, Superior Courts.....	363
Hoke, terms of court.....	485
Johnston, Superior Court.....	536
Martin and Rowan, distribution of small estates.....	5
Mitchell, terms of court.....	517
Montgomery, Superior Courts.....	538
Moore, price for State lands.....	5
Onslow and Sampson, terms of court.....	527
Orange, Superior Courts, pay of witnesses, returns of justices.....	349
Orange, Superior Courts.....	552
Robeson, Superior Courts.....	296
Rowan and Martin, distribution of small estates.....	5
Sampson, reward for destruction of stills.....	37
Sampson and Onslow, Superior Courts.....	527
Swain, bonds for school houses.....	645
Transylvania, brokerage charges on mortgage loans.....	3
Tyrrell, terms of court.....	385
Vance, terms of court.....	518
Wayne, court costs.....	485
Wayne, Superior Courts.....	164
Wayne, bonds for school houses.....	107

D

Dances or dance halls, use of name of denominational college in connection with.....	4
Date for license, registration of motor vehicles changed.....	18
Daughters of American Revolution, to place memorial tablet in rotunda.....	33
Dead bodies, removal from abandoned cemeteries.....	523
Deaf and Blind, State institutions for.....	298
Deeds of corporation, validated.....	386
Deer, (does) killing prohibited.....	308
Defective deeds of corporations, validated.....	386
Defrauding or cheating owners of personal property.....	99
Delinquent and indigent children, county and district homes for.....	616

	PAGE
Denominational colleges, use of name of in connection with dances or dance halls	4
Department of Conservation and Development and North Carolina Fisheries Commission consolidated.....	91
purchase of vessel	595
Destruction and capture of stills, rewards for.....	37
Directors of corporations, election of.....	407
Disbarment of attorneys	394
Discounts and interest on agricultural loans.....	339
Disposal of carcasses of animals.....	1
Distributions of Supreme Court Reports.....	575
Distribution of Acts of General Assembly.....	574
Distribution of Equalizing Fund	621
District and county homes for indigent and delinquent children.....	616
District hospital homes, establishment by groups of counties.....	538
Dividends, payment of by corporations.....	365
Domestic loan mortgage companies, issuance of collateral loan certi- ficates	551
Doctor's certificate, for marriage license.....	610
Documents, laws and Supreme Court reports, distribution of.....	32
Does (deer) killing prohibited.....	308
Drainage districts, procedure for establishment.....	327
Drainage tax, sale of lands for.....	407
Driving motor vehicles while intoxicated, punishment for.....	591
Drug stores and pharmacies, registration of.....	19
Duplin County, reward for destruction of stills.....	37
bonds for school houses.....	644
Durham, to provide place for holding United States Courts.....	646

E

East Carolina Teachers College, number of trustees.....	513
Eastern Carolina Industrial Training School, number of trustees.....	410
Edgecombe County, Superior Court.....	387
Educational Commission, act creating amended.....	531
Eighteenth Judicial District, calendar revised, additional terms.....	555
Election law amended	628
Electric inter-urban railway companies, authority to do business, powers and duties.....	30
Elon College, State reports and books to be furnished to.....	671
Employment of children under sixteen.....	618
Enclosure and preservation of house of Andrew Johnson.....	641
Enlargement and bonds of special charter school districts.....	297
Enforcement of judgments by execution.....	16
Enlargement of local tax on special charter districts.....	300
Entry of judgments by default, final validated.....	534
Equalizing Fund, distribution of.....	621

	PAGE
Establishment of drainage districts, procedure for	327
Examination required for insurance	8
Execution and judicial sales, advertisement of	621
Executors and administrators, power to mortgage real estate	586
sales by	12
Executors, payments allowed by, pending caveat	364
Executions, returns of	348
enforcement of judgment by	16

F

Ferries, on State Highways	587
Fire escapes, required on office buildings	90
Fiscal affairs of counties, administration of	411
Fish (game), propagation and protection of	95
Fish and fisheries, laws concerning amended	94
Fisheries Commission and Department of Conservation Development, consolidated	91
Fishing streams, pollution of forbidden	345
Forsyth County, reward for destruction of stills	37
employment of attorney	388
Superior Courts	541
Forest fires, prevention of	478
Franklin County, fees of Clerk of Superior Court	406
Fraudulent use of slot machines and coin receptacles	106
Fungicides and insecticides, manufacture and sale regulated	85

G

Game fish, propagation and protection of	95
Game law, State-wide	66
powers preserved intact	619
Game refugees and sanctuaries	66
Gasoline, tax on	308
Gates opening on highways or roads regulated	389
General Assembly, Constitution amended in relation to pay of mem- bers of	549
General hospitals, groups of counties may establish and maintain	93
Gettysburg Memorial, association created	89
Gifts to State Board of Charities and Public Welfare	102
Governor, investigations by Attorney-General at request of	593
may remove justices of the peace for cause	361
to remove notaries public for cause	362
Governor and Council of State, determination of claims	602
to authorize borrowing money in emergency	64
Graham County, Superior Courts	614
Grand juries, Bertie County	165
Grants, time for registration extended	408
Graves, Calvin, and Governor John Motley Morehead, memorials to	31

	PAGE
Great Smoky Mountains, acquisition of land for parks in	53
Greensboro to place memorials of Governor John Motley Morehead and Calvin Graves	31
Guardians of idiots, inebriates, lunatics or incompetents, to renew obligations of wards	43
Guardians for insane persons	509
Guilford County, additional terms of court and prosecution of criminal cases	562
Calendars for Civil Terms of Court.....	342

H

Harnett County, terms of court.....	563
Superior Courts	510
Hayman, M. D., for relief of.....	13
Henderson County, County Court abolished.....	341
Hertford County, Superior Courts.....	363
Hewes, Joseph, John Penn and William Hooper, memorial tablet.....	33
High Schools, standardization of.....	33
Highways, automobiles travelling side roads to stop before entering.....	364
Highway bonds, authorized	317
Highway Maintenance Fund, payment for automobile building.....	410
Highways, operation of vehicles.....	428
regulation of operation of vehicles on.....	581
vehicles on to carry lights at night.....	38
Highways and roads, gates opening on regulated.....	389
Highways, State, location by Highway Commission.....	44
Highway Commission, additional mileage for maintenance.....	548
contribution to bridge	7
(State), authority in locating highways.....	44
Highways, Roanoke Island construction to.....	642
Highway traffic laws, publicity through public schools.....	612
Hoke County, reward for destruction of stills.....	37
terms of court	485
Hoke County Board of Education, conveyance of land to.....	614
Hooper, William, Joseph Hewes and John Penn, memorial tablet.....	33
Hospitals, establishment and maintenance by groups of counties.....	93
Hospitals and Homes, establishment by counties.....	538
orthopedic, powers enlarged.....	535
Hotels, restaurants and inns, relating to.....	105
Hyde County, reward for destruction of stills.....	37

I

Impersonation of peace officer forbidden.....	590
Improvement for State institutions, bonds for.....	421
Improvements by Municipalities	361
Improved methods of county government.....	302
Incendiarism, with reference to.....	7
Incompetents, guardians to renew obligations of.....	43

	PAGE
Indigent and delinquent children, county and district homes for.....	616
Idiots, guardians to renew obligations of.....	43
Industrial banks, law as to amended.....	408
Industrial farm colony for women, established.....	575
Inebriates, guardians to renew obligations of.....	43
Injury to personal property, to prevent.....	99
Inheritance taxes, relating to.....	163
Inns, hotels and restaurants, relating to.....	105
Inland waterways, right of way for.....	39
Insane persons, appointment of guardians for.....	509
Insecticides and fungicides, manufacture and sale regulated.....	85
Institutions (State), for deaf and blind.....	298
Insurance Commissioner, supervision and control of collateral loan certificates	551
service of process on duty when served.....	517
Insurance, medical examination required for.....	8
Insurance laws (reciprocal).....	29
Intangible personal property, classification of.....	572
Interest and discounts on agricultural loans.....	339
Internal combustion engines, sale of lubricating oil for.....	522
Inter-urban electric rialway companies, business authorized, powers and duties	30
Investigations to be made by Attorney-General at request of Governor.....	593
Issuance of bonds and notes of counties.....	276

J

Johnson, Andrew, preservation of house of.....	641
Johnston County, Superior Court.....	536
Judges of Supreme and Superior Court, salaries.....	107
Judicial Conference, act to create amended.....	16
Judicial Conference, time of meeting.....	33
Judges, resigned or retiring.....	549
Judges of the Superior Court and Justices of the Supreme Court, retirement	393
Judges, special, provided for.....	553
Judgments validated	534
Judgments, enforcements by execution.....	16
Judicial Districts, Eighteenth, calendar revised, additional terms.....	555
Judicial and execution sales, advertisement for.....	621
Judicial sales and sales by executors and administrators.....	12
Juries, time of argument to limited.....	84
Justices of Supreme Court and Judges of Superior Court, retirement.....	393
Justices of the Peace, removable for cause.....	361
appointment of	490
acts validated	535

L	PAGE
Land owned by State, security and protection of.....	295
Lands belonging to State and to State Board of Education, protection of.....	295
Lands not sold for drainage tax if not in drainage district.....	407
Lands, sale for re-investment.....	385
distribution of	574
Laws and documents and Supreme Court reports, distribution of.....	32
Laws repealed, primary laws as to candidates for presidency.....	294
Laws amended, Municipal Finance Act.....	340
1914 chapter 47 Public Laws and chapter 99 of Public Laws of	
1917 and chapter 159 of Public Laws of 1919.....	30
1885 chapter 171	94
1917 chapter 99 Public Laws and chapter 99 Public Laws of 1917,	
1919 and chapter 47 Public Laws of 1924.....	30
1919 chapter 159 Public Laws and chapter 99 Public Laws of 1917	
and chapter 47 Public Laws of 1924.....	30
1921 chapter 4 Public.....	46
1921 chapter 125 Public.....	393
1923 chapter 136, section 8, Public.....	33
1923 chapter 136 Public Laws and chapter 180 Public Laws of 1925	602
1923 chapter 136, section 263, Public.....	347
1923 chapter 216, 1924 chapter 85, 1925 chapter 250	341
1923 chapter 220 Public.....	611
1923 chapter 254 Public.....	410
1924 chapter 6 Public Laws in section 6316, volume 3 of Con-	
solidated Statutes	589
1924 chapter 9 Public.....	363
1924 chapter 35, section 3.....	3
1924 chapter 107 Public.....	361
1924 chapter 120 Public.....	107
1924 chapter 120 Public.....	642
1924 chapter 120 Public.....	644
1924 chapter 120 Public.....	644
1924 chapter 120 Public.....	645
1925 chapter 74 Public.....	524
1925 chapter 74 Public.....	530
1925 chapter 80 Public.....	301
1925 chapter 101, section 45(a), schedule "B".....	6
1925 chapter 101 Public.....	11
1925 chapter 101, section 6, Public.....	163
1925 chapter 154 Public.....	93
1925 chapter 168 Public.....	95
1925 chapter 180 Public and chapter 136 Public Laws of 1923.....	602
1925 chapter 203, section 7, Public.....	531
1925 chapter 215 Public.....	537
1925 chapter 233 Public.....	519
1925 chapter 242, section 1.....	162

Laws amended— <i>Continued</i> :	PAGE
1925 chapter 244 Public.....	16
1925 chapter 302 Public.....	14
1925 chapter 306 Public.....	101
1925 chapter 306 Public.....	513
Laws re-enacted, 1923 chapter 611 Public-Local.....	538
Laws repealed, 1925 chapter 100.....	567
1925 chapter 151 Public.....	300
1925 chapter 190 Public.....	451
1925 chapter 210 Public.....	64
Laws repealed, amended and re-enacted, 1925 chapter 50 Public.....	395
Leach, E. B., notarial acts legalized.....	386
Lee County, reward for destruction of stills.....	37
Lenoir County, reward for destruction of stills.....	37
Libraries, county, establishment of.....	28
Libraries for counties, establishments of.....	521
Library of University, distribution of State publications to.....	299
Licenses of motor vehicles, time for keeping records of.....	541
License fees for hunting.....	66
Liens on crops for advances, law amended.....	14
Life benefit, non-profit associations.....	21
Lights to be carried by vehicles on public highways at night.....	38
Lincoln County, reward for destruction of stills.....	37
Liquidation of banks.....	351
Listing and valuing property for taxation.....	108
Loans on assignment of wages.....	162
Local tax or special charter district, enlargement of.....	300
Lower Chowan River, State bonds for bridge.....	530
Lubricating oils, sale of.....	522
Lunatics, guardians to renew obligations of.....	43

M

Machinery Act	106
Macon County Superior Courts	614
Madison County, board of education.....	599
Manufacturers and producers of products from natural resources to notify Department of Conservation and Development.....	627
Manufacturer and sale of insecticides and fungicides regulated.....	85
Maintenance of roads by State Highway Commission.....	548
Markers on State highways, erection of.....	588
Marriage certificate law amended.....	610
Martin and Rowan Counties, distribution of small estates.....	5
Measures and Weights uniform	635
Mecklenburg County, reward for destruction of stills.....	37
Medical examination required for insurance.....	8
Medical certificate for marriages license.....	610

	PAGE
Methods of county government improved	302
Mitchell County, terms of court	517
Mrs. Sadie Little Ross, for relief of	540
Moneys held by Clerks of Superior Courts	164
Morehead, Gov. John Motley and Calvin Graves	31
Montgomery County, Superior Courts	538
Moore County, price for State land	5
Moore's Creek battleground, grant to United States amended	91
Morrison Training School for Negro Boys, relative to	101
Mortgage of real estate by executor or administrator	586
Mortgages, of contingent interest in real estate	533
Mortgage loans, brokerage charges on, in Transylvania County	3
Motor vehicle license registration, date changed	18
Motor vehicles, punishment for driving while drunk	591
Motor vehicle licenses, time for keeping records of	541
Motor vehicles, use of smoke screens on	101
Municipal buildings, relating to contractors and subcontractors on	479
Municipal County Courts, election of clerk	519
Municipal finance act amended	340
Municipal improvement law amended	361
Municipal improvement law amended	611
Municipalities to report debt to State Auditor	567

N

Natural resources, Department of Conservation and Development to be notified of products from	627
National guard, relating to	589
Negotiation and sale of State's notes	8
Negro boys, relative to training school for	101
New Hanover County, reward for destruction of stills	37
Non-profit life benefit associations defined	21
North Carolina Fisheries Commission and Department of Conservation and Development consolidated	91
North Carolina Gettysburg Memorial Association created	89
North Carolina Orthopaedic Hospital, powers enlarged	535
North Carolina Sanatorium for treatment of tuberculosis	387
North Carolina Sanatorium, conveyance of lands to Hoke County	614
North Carolina World War veterans loan bonds, in relation to	324
Northeastern North Carolina and Sandhills Section, test farms	529
Notaries public, removable for cause	362
Notarial acts of E. B. Leach legalized	386
Notes of State, negotiation and sale of	8
Notes and bonds, of counties, issuance of	276

O	PAGE
Office buildings, fire escapes required on.....	90
Officers, not to use seized automobiles.....	11
"Old North State" established as State's official song.....	17
Onslow County, reward for destruction of stills.....	37
Onslow and Sampson Counties, Superior Courts.....	527
Open and close season for game birds and game and fur-bearing animals.....	66
Operation of vehicles on highways.....	581
Operators of stills, reward for capture and conviction of.....	37
Orange County, Superior Court.....	552
Orange County, Superior Courts.....	349
Orphanages in adjoining States, relief of.....	346
Orphanages, attendance of children in on public schools.....	513
Orphanages, Colored Orphanage of North Carolina, organization and control of.....	511
Orthopaedic Hospital of North Carolina, powers enlarged.....	535
P	
Pamlico County, reward for destruction of stills.....	37
Pamlico Sound, restoration and conservation of fish and shell fish industry.....	642
Parent abandoning child to forfeit right of participation.....	591
Parks and recreational facilities, for acquisition of.....	53
Personal property, to prevent wilful and malicious injury to.....	99
Peace officers, impersonation of forbidden.....	590
Pension list for soldiers and widows.....	514
Pensions for Confederate soldiers and widows.....	322
Pender County, reward for destruction of stills.....	37
Penn, John, William Hooper and John Hewes, memorial tablet.....	33
Perquimans County, reward for destruction of stills.....	37
Personal property, intangible, classification of.....	572
Pharmacies and drug stores, registration of.....	19
Pilot laws, Wilmington.....	488
Pleadings, relating to.....	102
Pleadings and summons, in civil actions, relating to.....	393
Pollution of fishing streams and trespass on State fish hatchery, prevention of.....	345
Powers and duties of Board of Public Buildings and Grounds.....	482
Presidency, law repealed as to primary election for.....	294
Present worth of annuities, reduction of.....	572
Preservation and enclosure of house of Andrew Johnson.....	641
Primary law, Brunswick County.....	344
Primary law repealed as to candidates for President.....	294
Printing by State Departments.....	574
Prisoners, uniform classification and commutation.....	526
Prison farm, bonds for.....	480
Privies, sanitary, relating to.....	613
Process, service on Insurance Commissioner.....	517

	PAGE
Privilege tax, on contractors by counties	6
Proceedings for adoption validated	520
Public buildings and grounds, powers and duties of board of	482
Public highways and roads, gates opening on regulated	389
Public highways, vehicles on to carry lights at night	38
Public School funds, relating to	602
Public schools, traffic laws to be taught in	612
Public schools, attendance of children in orphanages	513
Publicity to traffic laws through public schools	619

ERRATA

INDEX TO PUBLIC LAWS, 1927

	PAGE
Revenue Act of 1927	175
Machinery Act of 1927	108

(Insert at page 693)

Revenue act (1929) amended	11
Resigned or retired judges, relating to	549
Restaurants, hotels and inns, relating to	105
Return of executions	348
Retirement of justices and judges	393
Revenue laws, 1925, amended	6
Revenue act	163
Richmond County, reward for destruction of stills	37
Right of way for inland waterway	39
Roads and highways, gates opening on	389
Roanoke Island, construction of highway to	642
Roanoke Sound, restoration of fish and shell fish industry	642
Robeson County, Superior Courts	296
Rockingham County, reward for destruction of stills	37
Rodman educational trust, State Board of Education to act as trustee	395
Ross, Mrs. Sadie Little, for relief of	540
Rowan and Martin Counties, distribution of small estates	5

O	PAGE
Office buildings, fire escapes required on	90
Officers, not to use seized automobiles	11
"Old North State" established as State's official song	17
Onslow County, reward for destruction of stills	37
Onslow and Sampson Counties, Superior Courts	527
Open and close season for game birds and game and fur-bearing animals	66
Operation of vehicles on highways	581
Operators of stills, reward for capture and conviction of	37
Orange County, Superior Court	552
Orange County, Superior Courts	240

Pilot laws, Wilmington	488
Pleadings, relating to	102
Pleadings and summons, in civil actions, relating to	393
Pollution of fishing streams and trespass on State fish hatchery, prevention of	345
Powers and duties of Board of Public Buildings and Grounds	482
Presidency, law repealed as to primary election for	294
Present worth of annuities, reduction of	572
Preservation and enclosure of house of Andrew Johnson	641
Primary law, Brunswick County	344
Primary law repealed as to candidates for President	294
Printing by State Departments	574
Prisoners, uniform classification and commutation	526
Prison farm, bonds for	480
Privies, sanitary, relating to	613
Process, service on Insurance Commissioner	517

	PAGE
Privilege tax, on contractors by counties	6
Proceedings for adoption validated	520
Public buildings and grounds, powers and duties of board of	482
Public highways and roads, gates opening on regulated	389
Public highways, vehicles on to carry lights at night	38
Public School funds, relating to	602
Public schools, traffic laws to be taught in	612
Public schools, attendance of children in orphanages	513
Publicity to traffic laws through public schools	612

R

Real estate, sales by administrators	10
powers of executors and administrators to mortgage	586
mortgage of contingent interests	533
Record of licenses of motor vehicles, time for keeping	541
Reciprocal insurance laws, relative to	29
Recreational facilities and parks in Great Smoky Mountains, acquisition of	53
Referendums and Constitutional amendments on one ballot	528
Refuges and sanctuaries authorized	66
Registration of drug stores and pharmacies	19
Registration of aliens required and provided for	532
Registration of State grants, time extended for	408
Reinvestment, sale of lands for	385
Removal of graves	15
Removal of trustees of State institutions	588
Rendezvous Mountain State park, road to	539
Revenue act (1925) amended	11
Resigned or retired judges, relating to	549
Restaurants, hotels and inns, relating to	105
Return of executions	348
Retirement of justices and judges	393
Revenue laws, 1925, amended	6
Revenue act	163
Richmond County, reward for destruction of stills	37
Right of way for inland waterway	39
Roads and highways, gates opening on	389
Roanoke Island, construction of highway to	642
Roanoke Sound, restoration of fish and shell fish industry	642
Robeson County, Superior Courts	296
Rockingham County, reward for destruction of stills	37
Rodman educational trust, State Board of Education to act as trustee	395
Ross, Mrs. Sadie Little, for relief of	540
Rowan and Martin Counties, distribution of small estates	5

S	PAGE
Salaries of officers in large cities	613
Salaries, Secretary and members of State Board of Health	410
Sanatorium for Treatment of Tuberculosis, for relief of	387
Sanatorium, to convey land to Hoke County	614
Sanctuaries and refuges for game authorized	66
Sales, execution and judicial advertisement for	621
Sale and manufacture of insecticides and fungicides regulated	85
and negotiation of State notes	8
of building lots in new subdivisions	561
of lands for reinvestment	385
of land for drainage taxes	407
Sampson County, reward for destruction of stills	37
Sampson and Onslow Counties, Superior Courts	527
Sandhills Section and Northeastern North Carolina test farms	529
Sanitary Districts, creation and powers	330
Sanitary privies, relating to	613
Schools, public, traffic laws to be taught in	612
School budgets, preparation of	602
budgets and school funds, relating to	602
funds and budgets, relating to	602
districts, to report debt to State Auditor	567
districts, creation of	389
districts, special taxing	32
districts, special charter, enlargement and bonds	297
districts, special charter bonds	347
houses, loan fund for building	542
Securities, stocks and bonds, sale of	451
Senators of United States, to fill vacancies in office of	66
Settlement of small estates	5
Sheriffs and tax collectors, for relief of	301
Side roads, automobiles traveling to stop at highways	364
Sinking fund for special building loans	525
Slot machines and coin receptacles, to prevent fraudulent use of	106
Small estates, distribution in Rowan and Martin Counties	5
Smoke screens, use of on motor vehicles	101
Soldiers and widows pension list	514
Solicitors, Constitutional amendment in relation to	329
employment of assistant by Forsyth County	388
Sounds, Albemarle, Pamlico, Croatan and Roanoke	642
Special building fund loans, custody, investment and application of re- payment	525
Special building fund for loans to counties for erecting school houses	542
Special charter school districts, enlargement and bonds	297
Special charter school districts, issuance of bonds	347
Special judges provided for	553
Special proceedings, relating to summons in	102

	PAGE
Special proceedings relating to summons in.....	393
Special tax on local charter districts, enlargement of.....	300
Special taxing school districts, establishment of.....	32
Standardization of high schools.....	33
State:	
Auditor, to keep record of debts of political subdivisions.....	567
banks, loans to bank examiners.....	20
boards, compensation of members.....	592
Board of Charities and Public Welfare, to receive gifts.....	102
Board of Education to act as trustee of Rodman Educational Trust..	395
Board of Health, salary of secretary and members.....	410
Bonds for prison farm.....	480
bonds (institutions)	421
bonds, issue for State highways.....	317
departments, printing by	574
employees, furlough for attendance on convention of American Legion	626
Game Commission created	66
fair, with reference to holding.....	560
fish hatchery, trespass on forbidden.....	345
Game Warden created	66
government, appropriation for departments and agencies of.....	165
grants time for registration extended.....	408
Highway Commission authority in locating highways	44
Highway Commission to take over mileage for maintenance.....	548
Highway Commission to provide for ferries.....	587
Highway system, contribution by counties.....	594
Hospital for Insane, powers of directors.....	590
institutions, appropriations for	165
institutions, removal of trustees.....	588
institutions, bonds for permanent improvements.....	421
institutions for deaf and blind, relating to.....	298
lands, price in Moore County.....	5
lands, security and protection of.....	295
parks, Rendezvous Mountain, road to.....	539
publications, distribution of	299
school bond sinking fund act.....	525
Text-book Commission, fund for payment of.....	616
Treasurer, to borrow money in emergency.....	64
Treasurer to borrow money in anticipation of collection of taxes....	540
State-wide game law	66
State-wide Game Commission consolidated with Department of Conser- vation and Development	617
State-wide game law consolidated with Department of Conservation and Development	617
State-wide game law, powers preserved intact.....	619

	PAGE
State's notes, negotiation and sale of.....	8
State's official song established.....	17
Statutes, Supreme Court reports and State publications, distribution of	299
Stills, rewards for capture and destruction of.....	37
Stocks, bonds and securities, sale of.....	451
Stock certificates.....	522
Sub-contractors and contractors on municipal buildings.....	479
Subdivisions, sale of building lots.....	561
Summons in civil actions, relating to.....	102
Summons in special proceedings, relating to.....	102
Summons and pleadings in civil actions, relating to.....	393
Summons in special proceedings, relating to.....	393
Superior Courts:	
Eighteenth judicial district.....	555
Anson County.....	529
Beaufort County.....	349
Bladen County.....	516
Caswell County calendars, pay of witnesses, justices returns.....	343
Caswell County.....	549
Clay, Graham and Macon Counties.....	614
Cleveland County.....	484
Edgecombe County.....	387
Forsyth County.....	541
Graham, Clay and Macon Counties.....	614
Guilford County.....	562
Guilford County, calendar for civil terms.....	342
Harnett County.....	510
Harnett County.....	563
Hertford County.....	363
Hoke County.....	485
Johnston County.....	536
Macon, Clay and Graham Counties.....	614
Mitchell County.....	517
Montgomery County.....	538
Onslow and Sampson Counties.....	527
Orange County.....	349
Orange County.....	552
Robeson County.....	296
Sampson and Onslow Counties.....	527
Tyrrell County.....	385
Vance County.....	518
Wayne County.....	161
to preserve Supreme Court reports.....	628
Superior Court Clerks, fees of.....	615
Superior and Supreme Court judges, retirement of.....	393
Superior and Supreme Court judges, salaries.....	107
Supreme and Superior Court judges, salaries.....	107
Supreme Court reports, statutes and other State publications, distribution of.....	299

	PAGE
Supreme Court reports and laws and documents, distribution of	32
Supreme Court reports, distribution of	575
Supreme Court reports to be provided for and preserved by Superior Courts	628
Surry County, court stenographers	645
Swain County, bonds for school houses	645

T

Taxation, commission for study of	486
Tax collectors and sheriffs, for relief of	301
Taxes, State Treasurer to borrow money in anticipation of collection of	540
Taxes, collection and settlement by counties	563
Tax Commission Act	486
Tax deeds and foreclosure of certificates of sale	582
Taxing, districts to report debt to State Auditor	567
Test Farms, in the Sand-Hill section and in Northeastern North Carolina	529
Text Book Commission, fund for payment	616
Time of arguments limited	84
Time for keeping records of licenses of motor vehicles	541
Title insurance companies, issuance of collateral loan certificates	551
Town or city cemeteries, relating to	9
Townships, to report debt to State Auditor	567
Transylvania County, brokerage charges on mortgage loans	3
Traffic Laws	428
publicity through public schools	612
Training schools, Caswell, relative to	537
Trustees of Eastern Carolina Industrial Training School	410
Trustees of East Carolina Teachers' College	513
Trustees of State Institutions, removal of	588
Tuberculosis hospitals, erection and maintenance by counties	30
Tubercular hospitals, establishment by counties	556
Tuberculosis, sanatorium for treatment of, for relief of	387
Tyrrell County, terms of court	385

U

Union County, reward for destruction of stills	37
Uniform weights and measures	635
United States Courts, Durham to provide a place for holding	646
United States, right of way for inland water-way	39
United States Senator, to fill vacancies in office of	66
University, distribution of State publications to	299

V

Vacant land, security and protection of	295
Validation of entry of judgments by default final	534
Valuing and listing property for taxation	108

	PAGE
Vance County, terms of court.....	518
reward for destruction of stills	37
Vehicle Commissioner	368
Vehicle Department	366
Vehicles, operation on highways	428
regulation of operation on highways.....	581
on public highways to carry lights at night.....	38
Veterans loan fund bonds.....	324

W

Wages, loans on assignment of.....	162
Wake County, reward for destruction of stills.....	37
Washington, commission on reproduction of Canova's statue of	12
Washington County, reward for destruction of stills.....	37
Watauga County, reward for destruction of stills.....	37
Waterway inland, right of way for.....	39
Wayne County, Superior Courts	164
court costs	485
bonds for school houses	107
Weights and measures, uniform	635
Widows and soldiers, pension list.....	514
Wild animals and birds, conservation of.....	66
Wilkes County, reward for destruction of stills.....	37
Wilmington, pilot laws	488
bridge across Cape Fear River at.....	34
Wilson County, reward for destruction of stills.....	37
Women, industrial farm colony for, established.....	575
World War veterans, loan fund bonds.....	324
Worthless checks, to prevent giving of.....	100

Y

Yancey County, reward for destruction of stills.....	37
--	----

Z

Zoning ordinances, hearing on changes in.....	301
---	-----

INDEX

TO THE

RESOLUTIONS

SESSION 1927

	PAGE
Binders for printed bills, purchase of.....	650
Caswell Training School, expense of visiting committee.....	661
Clark, Mrs. Ida Clyde, invitation to.....	649
Commissioner of Revenue, to settle controversy with telegraph com- panies	667
Congress, attention to fish and game reserve.....	656
Cullowhee Training School, visiting committee.....	658
Departmental employees, work in enrollment of bills	655
Election returns, joint meeting for opening.....	648
Enrollment of bills, work by departmental employees.....	655
Foster, G. A., sympathy for death of.....	654
General Assembly, celebration of sesqui-centennial of first meeting.....	665
George Washington, celebration of two hundredth birthday.....	663
Giles, J. Hamp, resolution of sympathy for.....	657
Governor, invitation to address General Assembly.....	647
Governor's message, relating to printing of.....	648
notice of organization	647
Higgins, Dr. C. M., extra pay.....	659
Institution for deaf, expense of visiting committee.....	660
Invitation to address General Assembly, Mrs. Ida Clarke.....	649
Invitation to address General Assembly, Governor.....	647
Invitation to address General Assembly, officials of National Park Service	650
James, Thomas, compensation of.....	669
Janitor Service, State Capitol Building.....	671
Johnson, Andrew, committee on preservation of house of.....	649
Lassiter, Alex and Leroy, Martin, payment for postage.....	666
Lee, Robert E., celebration of birthday	650
McIver, William, in behalf of.....	670
Martin, Leroy, and Alex Lassiter, payment for postage.....	666
Memorial to Orville and Wilbur Wright.....	659
Mitchell, Mrs. Frank, in behalf of.....	668
Muscle Shoals, resolution concerning.....	653
National Park Service, officials to address General Assembly.....	650
North Carolina School for Deaf, expense of visiting committee.....	660
Northeastern North Carolina, fish and game preserve.....	656
Night Watchman, extra compensation.....	672

	PAGE
Purnell Act, assent to purpose of.....	655
Roane, R. J., expense of contested election.....	661
Returns of election, joint meeting for opening.....	648
Secretary of State, use of departmental employees.....	655
payment of unclaimed funds to Treasurer.....	662
Sesqui-centennial of first session of General Assembly.....	665
State Capitol Building, janitor service.....	671
State College of Agriculture and Engineering, meeting for election of trustees	654
State Hospital at Goldsboro, expense of visiting committee.....	658
State Hospital at Morganton, expense of visiting committee.....	652
Telegraph companies, litigation with to be settled by Commissioner of Revenue	667
Telephone operators (Legislature)	669
in behalf of	672
Thompson, Capt. C. M., relative to death of.....	651
Trustees of, State College and University, election of.....	654
University, expense of visiting committee.....	661
meeting for election of trustees.....	654
Washington, George, celebration of bi-centennial of birthday.....	663
Wheeler, I. N., invitation to address General Assembly.....	651
Williams, H. B., investigation of alleged mistreatment of.....	668
Wright, Orville and Wilbur, memorial to.....	659

